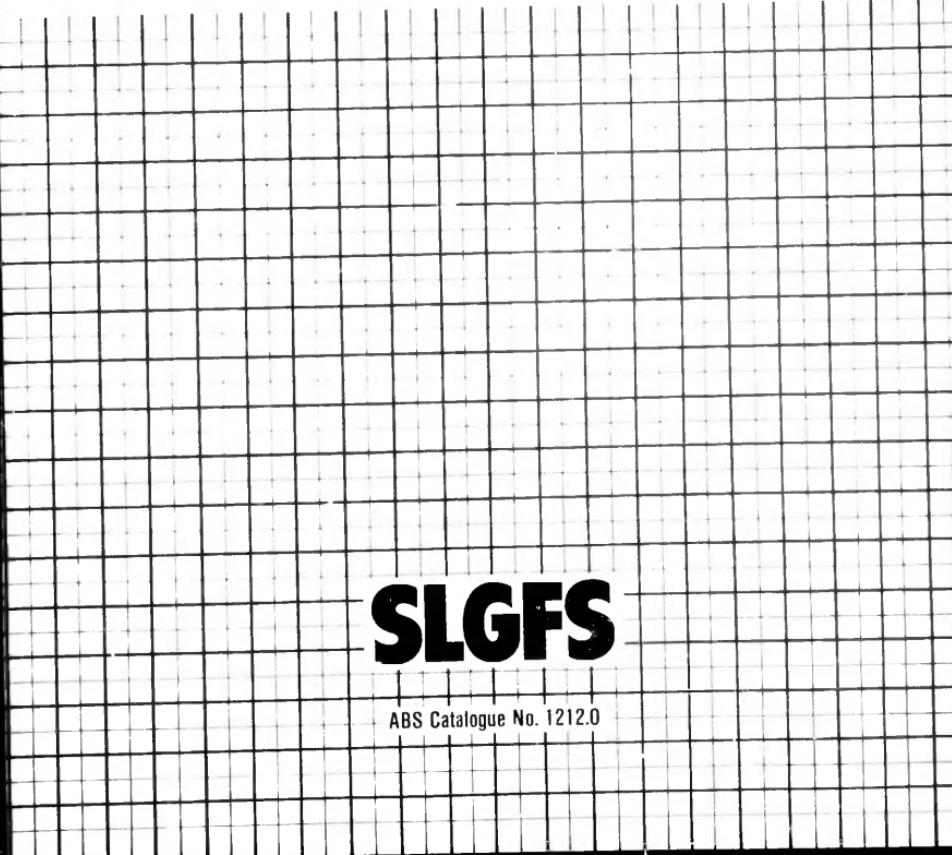




STANDARDISED LOCAL GOVERNMENT FINANCE STATISTICS USER MANUAL



SLGFS

ABS Catalogue No. 1212.0

**STANDARDISED LOCAL GOVERNMENT
FINANCE STATISTICS**
USER MANUAL

IAN CASTLES
Australian Statistician

AUSTRALIAN BUREAU OF STATISTICS

SEPTEMBER 1989

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INTRODUCTION

This manual has been prepared to facilitate the use of a service by the Australian Bureau of Statistics (ABS) providing detailed local government finance statistics on magnetic tape and microfiche. The service, known as Standardised Local Government Finance Statistics (SLGFS), was developed by the ABS to provide a range of local government finance statistics on a uniform basis both within and between States in Australia. The data are available for all States and the Northern Territory annually from 1979-80 (1979 calendar year for NSW) for the individual municipal local government authorities (LGA) and State totals. NSW County Council data are available from 1980.

A detailed description of the revised classifications used to produce SLGFS and other government finance statistics is given in the *Classifications Manual for Government Finance Statistics, Australia (1217.0)*.

For information on statistical aspects of this service write to the SLGFS Contact Officer, Public Finance Subsection in any of our State Offices, or address your inquiries to:

SLGFS Contact Officer
Public Finance Section
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PO Box 10
BELCONNEN ACT 2616

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Orders for this service, should be directed to:

The Collector of Public Moneys
Information Services Section
Australian Bureau of Statistics
PO Box 10
BELCONNEN ACT 2616

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RELATIONSHIP TO OTHER ABS LOCAL GOVERNMENT STATISTICS

The SLGFS uses the same source data as used for other statistics published by the ABS on local government finance. The main areas where this occurs are:

- aggregated local government finance statistics included in Australian National Accounts (ANA) and combined with statistics for other levels of government;
- Australian Municipal Information System (AMIS), (for description of this system refer to the AMIS Manual 1103.0); and
- ABS State Office publications.

Government Finance Statistics Publications and ANA

The ABS publishes financial statistics for all levels of government (including local government) in its government finance statistics publications and the ANA. Although the SLGFS and other government finance statistics publications use the same source data, there are some differences between SLGFS output and the figures appearing in those publications.

(1) Some data items prepared for the Australian National Accounts are on a "net" basis in which selected receipts are offset against outlays (or vice versa) as opposed to the "gross" basis shown in the SLGFS. The "net" basis has also been conventionally used in respect of aggregated State/National totals of all public authorities in government finance statistics publications (see e.g. State and Local Government Finance, Australia (5504.0)).

(2) SLGFS are presented on an activity basis (ordinary services/trading) rather than an institutional sector basis (general government/public trading enterprise). Therefore, certain LGA activities that are shown as "trading activities" in SLGFS are shown as part of "general government" in government finance statistics and ANA publications, viz:

- "small" water supply undertakings and sewerage undertakings (i.e. where the annual current expenditure is less than \$50,000 measured in 1977-78 prices),
- "small" trading activities other than gas, electricity and abattoirs (i.e. where annual revenue is less than \$500,000 measured in 1977-78 prices).

AMIS

Commencing with statistics relating to 1979-80 AMIS provides a summarised form of the SLGFS data designed so that comparability is continued over time with the previously published data which were derived from the previous systems of producing local government finance data.

State Office Publications

Each State Office publishes selected statistics of local government finance, with emphasis on transactions considered to be particularly relevant in that State. Information about publications relating to local government finance in a particular State may be obtained from the relevant State Office of the ABS.

The catalogue numbers for SLGFS data by State are:

- 1212.1 New South Wales
- 1212.2 Victoria
- 1212.3 Queensland
- 1212.4 South Australia
- 1212.5 Western Australia
- 1212.6 Tasmania
- 1212.7 Northern Territory

DISSEMINATION

SLGFS is available on magnetic tape, microfiche and CD-ROM. The magnetic tape and microfiche packages are disseminated directly by the Information Services Section of the ABS Central Office primarily in the following forms:

- standard statements on microfiche at individual local authority and State level (see Appendix A); and
- magnetic tape copies of the file containing unit data records for each LGA (see Appendix B for technical description of the file structure).

The CD-ROM package which makes use of the SUPERMAP software is available from Publishing and Electronic Dissemination Section of the ABS Central Office. It is the same software used by the ABS' CDATA86 product which puts 1981 and 1986 Census of Population and Housing summary files on CD-ROM.

Information about prices, package options (microfiche, magnetic tape and CD-ROM), recording options available for copying the file onto magnetic tape, conditions of sale and ordering procedure is set out in Appendix C. The order form and the magnetic tape docket (to be filled in by a user supplying a magnetic tape) are also shown in Appendix C.

It may be possible to provide selected standard statements and other data listings on computer printout at various levels of aggregation to satisfy particular user requests. However, any agreement to meet such a request will depend on availability of resources and the costs associated with meeting the request. Copies of standard computer printout will be charged for at the rate of 20c per page, and a surcharge may be levied for any extra work required to meet a request.

STANDARD OUTPUT

SCOPE OF SLGFS

The data file contains a standard range of items for all LGAs in Australia and a limited range of standard items for County Councils in NSW. (See "Data Content of File" below). LGAs are the elective bodies responsible for municipal government constituted under the respective State Local Government Acts, or special Acts for Melbourne, Geelong, Brisbane, Hobart and Launceston, carrying out delegated functions within geographically limited areas of the States. Their number varies from time to time due to amalgamation and the growth of urban areas. County Councils in New South Wales are constituted by combinations of municipal governments for specific purposes (eg electricity distribution). It is envisaged that the Northern Territory Community Government Councils will be included in the scope of the collection at a future date.

The scope of SLGFS does NOT extend to

- . regional or local water and sewerage boards, trusts, etc;
- . regional electricity boards in Queensland;
- . regional traffic boards, port authorities, etc;
- . any authorities in the Australian Capital Territory.

INPUT SOURCES

Data about local government finances are obtained from two main sources

- a statements of accounts prepared by LGAs in accordance with requirements of State legislation,
- b questionnaires completed by LGAs especially for statistical purposes.

The source data is derived from a mixture of both cash and accruals accounting systems as used by the LGAs, and no attempt has been made to adjust the data to an accruals basis which would be conceptually correct for Australian National Accounts purposes. NSW and SA LGAs provide data on a full accrual accounting basis whereas QLD LGA's have cash accounting only.

REFERENCE PERIODS

Except for New South Wales and Victoria the reference period for the statements of accounts and questionnaires of all States and the Northern Territory relates to the year ended 30 June. The New South Wales data relate to the year ended 31 December, thus the reference period is 6 months earlier than those using the year ended 30 June reference period. The Victorian data relate to the year ended 30 September and the reference period is 3 months later than those using the year ended 30 June reference period.

DATA CONTENT OF THE FILE

An appreciation of the range of data available to users from the standard statements for each LGA (shown in full in Appendix A) may be obtained from the following brief description. Note that items in statements 1,2,3,4,15 and 16 are not applicable to County Councils in NSW.

STATEMENT 1 : POPULATION

Population is shown for each LGA to facilitate a range of per capita calculations.

STATEMENT 2 : AREA

Total area in hectares for each LGA is shown.

STATEMENT 3 : PROPERTIES AND VALUATIONS

The number of rateable properties and valuations used for rating purposes for the reference period are shown.

STATEMENT 4 : ORDINARY SERVICES RATES ANALYSIS

This statement presents an analysis of the performance of the LGA in raising revenue from rates taking into account arrears, penalties, subsidies, discounts and remissions.

STATEMENT 5 : ORDINARY SERVICES - REVENUE & LOAN RECEIPTS

This statement is an overall summary of an LGA's receipts for ordinary services classified by economic type categories.

STATEMENT 6 : ORDINARY SERVICES REVENUE - SELECTED ITEMS CLASSIFIED BY PURPOSE

This statement is complementary to the payments statements classifying purchases of goods, services and land etc by purpose (statements 8 and 9). It permits manipulation of gross outlay figures to a net basis.

STATEMENT 7 : ORDINARY SERVICES - PAYMENTS

This statement presents a summary of gross payments for Ordinary Services from revenue and loans classified according to economic type categories, including a dissection of capital expenditure into expenditure on new fixed assets and expenditure on land and secondhand fixed assets.

STATEMENT 8 : ORDINARY SERVICES - PAYMENTS FOR GOODS, SERVICES AND LAND CLASSIFIED BY PURPOSE

This statement presents payments for goods and services (financed from revenue and loans) classified by purpose.

STATEMENT 9 : ORDINARY SERVICES - PAYMENTS FROM UNTIED REVENUE

This statement offsets tied revenue against gross payments from revenue, to derive payments for the various broad purpose groups financed from untied revenue.

STATEMENT 10 : TRADING ACTIVITIES - CURRENT TRANSACTIONS

This statement presents current trading transactions on a gross basis. It covers those activities identified as separate accounting entities where trading is mainly with the public.

STATEMENT 11 : TRADING ACTIVITIES - CAPITAL TRANSACTIONS

This statement is complementary to the preceding one and also presents transactions on a gross basis. As in the case of Ordinary Services, a dissection of capital expenditure on new fixed assets and on existing assets (land and secondhand fixed assets) is shown.

STATEMENTS 12,13,14 : INTEREST, DEBT, FINANCIAL INVESTMENT ETC

These statements provide details for interest paid and received, long term debt and financial assets of individual LGAs.

STATEMENT 15 : ROADS

This statement provides length of roads data by type of surface, for all roads open to the public within an LGA at the end of the reference period.

STATEMENT 16 : PLANT HIRE - INCOME AND PAYMENTS

This statement provides current transactions relating to plant hire which is predominantly an internal service undertaking. Capital payments are reflected in the Ordinary Services Statements 7, 8 and 9.

DESCRIPTION OF THE PURPOSE CLASSIFICATION

Information shown in the standard statements (Appendix A) is based on the Government Purpose Classification for Government Finance Statistics (GPC) which is based on the United Nations "Classification of the Functions of Government". The basic aim of a purpose classification is to bring together payments and other transactions with like objectives or purposes so that the nature and effectiveness of government financial initiatives can be more readily understood. Full details of the 'C' can be obtained from the *Classifications Manual for Government Finance Statistics, Australia*, Catalogue No. 1217.0.

The major purpose groups of the GPC are expanded in the standard statements to identify particular local government functions as shown below.

GENERAL PUBLIC SERVICES

GENERAL PUBLIC SERVICES includes only those expenses relating to council members and executive staff and general office expenses (including council chamber expenses) - ie "head office" type expenses only, including government superannuation benefits. The amounts shown are net of recoveries from separate trading activities and outside bodies (see also "Other Purposes" below, and details in the section "Concepts and Special Treatments").

PUBLIC ORDER AND SAFETY

FIRE PROTECTION includes contributions to volunteer fire brigades, payments to fire brigade boards, roadside clearing operations (slashing, clearing, mowing verges, burning) and other fire prevention costs.

ANIMAL CONTROL includes transactions relating to dog registration, pounds, straying cattle and veterinary costs.

OTHER PUBLIC ORDER AND SAFETY includes transactions relating to beach inspectors, lifesaving and beach patrols, and contributions to State emergency services for rescue operations.

EDUCATION

PRESCHOOLS includes operation of kindergartens and other centres having qualified teachers and which are primarily educational institutions. Play centres are included under Welfare - Families and Children.

OTHER EDUCATION relates to the operation of school bus services, student hostels, the provision of scholarships etc.

HEALTH

INFANTS AND MOTHERS relates to the operation of baby health centres and the provision of mothercraft nursing services.

PREVENTIVE SERVICES includes health inspection and administration, immunisation and x-ray programs, school dental and health schemes, and the eradication of noxious insects and vermin such as mosquitoes, flies and rodents.

OTHER HEALTH includes transactions relating to ambulance services, hospitals, and home nursing.

WELFARE

FAMILIES AND CHILDREN relates to operation of creches, child minding centres and other play centres, residential institutions for families and children and services provided to families such as emergency home help.

AGED AND DISABLED includes transactions relating to senior citizen centres, meals-on-wheels, residential institutions for the aged and disabled and other services provided specifically for the aged or disabled. Housing for rental or for use by employees and houses for sale to the public for aged persons is included under Housing.

OTHER WELFARE includes transactions relating to women's refuge (crisis) centres, drop-in centres for the unemployed or youth, services to migrants, and social workers' salaries. Housing for Aboriginals is included under Housing.

HOUSING AND COMMUNITY AMENITIES

HOUSING relates to the provision of housing for rental or for use by employees and houses for sale to the public. Includes housing for Aboriginals and for the aged and disabled. Excludes residential institutions such as homes, centres, villages, shelters, hostels etc classified to welfare.

SANITATION - HOUSEHOLD GARBAGE relates specifically to the provision of household garbage services and includes the operation of rubbish tips.

SANITATION - OTHER includes transactions relating to trade waste disposal, cleaning of streets, gutters, foreshores and recreation areas, special rubbish clean-ups and anti-litter enforcement.

SEWERAGE includes transactions relating to human waste disposal services such as deep mains town systems, effluent drainage schemes, septic tank cleaning and inspection, nightsoil disposal ("sanitary" service). Transactions relating to the first of these methods are shown as trading activities in the standard statements, (Nos. 10 and 11) and the remainder as Ordinary Services.

URBAN STORMWATER DRAINAGE includes transactions relating to the lining or barrelling of creeks and the provision of open or deep drainage systems. Drainage associated with roadworks, flood mitigation and agricultural drainage are excluded from this category.

OTHER PROTECTION OF THE ENVIRONMENT includes transactions relating to flood mitigation works (such as the construction and maintenance of levee banks, dredging of rivers and diversion channels), beach restoration and foreshore protection, and the removal of dead animals and derelict or abandoned vehicles.

STREET LIGHTING mainly comprises payments to an electricity authority for the maintenance of equipment and the supply to street lights.

COMMUNITY AND REGIONAL DEVELOPMENT includes transactions relating to town planning, planning of subdivisions, land clearing and reclamation for non-road purposes, and urban and rural renewal programs.

OTHER COMMUNITY AMENITIES includes transactions relating to water supply, pedestrian malls or plazas, women's rest centres, public conveniences not associated with facilities included under another purpose classification, drinking fountains, cemeteries, street furniture, bus shelter sheds, and public clocks.

RECREATION AND CULTURE

PUBLIC HALLS, CIVIC CENTRES includes transactions relating to multi-purpose halls used for public functions such as town or shire halls or community centres but excludes indoor sporting complexes.

SWIMMING POOLS AND BEACHES relates to the operation of swimming pools (both indoor and outdoor) and other recreational swimming areas on rivers and beaches, including the provision of dressing sheds, diving platforms and grassed areas forming an integral part of the facility.

OTHER RECREATION AND SPORT includes transactions relating to all indoor and outdoor sporting facilities such as indoor sporting complexes, football and cricket grounds, tennis courts and golf links, and other recreational areas such as parks, gardens, playgrounds, barbecue areas, and walking and cycling paths.

LIBRARIES includes transactions relating to regional and local, lending and reference libraries open to the public and the operation of bookmobiles. (The purchase of books, tapes and records is included as "capital" expenditure together with purchases of new plant and equipment.) The treatment of regional libraries is detailed in the section "Concepts and Special Treatments".

OTHER CULTURE includes the operation and support of the performing arts, museums, art galleries, orchestras, the preservation of the national estate, and the presentation of festivals.

AGRICULTURE AND FORESTRY

AGRICULTURE AND FORESTRY includes transactions relating to the destruction of noxious animals and weeds, contributions to pastoral protection boards, agricultural drainage and forestry matters.

MINING, MANUFACTURING & CONSTRUCTION

BUILDING CONTROL comprises salaries and expenses of staff engaged in enforcement of building standards including examination of building plans, and inspection of buildings and scaffolding.

MINING AND MANUFACTURING includes administration, regulation, inspection etc of activities relating to mining and manufacturing. Includes the operation of quarries, pits and hot mix operations.

TRANSPORT

ROADS AND BRIDGES - CONSTRUCTION AND MAINTENANCE. This item comprises transactions relating to works and services associated with roads and bridges including drainage systems forming an integral part of the road system, but excludes street lighting which is shown separately - a description of the contents of these categories is provided in the section, "Concepts and Special Treatments".

For statistical purposes within the context of the SLGFS output data statements, Construction is treated as a capital payment and Maintenance as a current payment.

ROAD PLANT PURCHASES, ETC includes transactions relating to purchases of plant intended to be used mainly on road works except for Queensland where the column "Transfers to trading activities" of Statement 9 also includes outlays on local government bus operations (not school), and for South Australia where this category contains only outlays on local government community/town bus services and on road safety. All SA plant purchases are classified to "other purposes nec". A detailed explanation of the treatment of transactions relating to plant purchases and plant hire operations is provided in the section, "Concepts and Special Treatments".

PARKING includes transactions relating to on and off-street parking facilities including beach parking, football ground parking, etc. To achieve comparability, all transactions related to parking have been classified as Ordinary Services including those parking stations recorded as trading activities in the accounts of some local authorities.

AERODROMES relates to the operation of airport facilities.

OTHER TRANSPORT includes transactions relating to wharves, jetties, docking slips, ferries and boat harbours.

OTHER ECONOMIC AFFAIRS

TOURISM AND AREA PROMOTION includes transactions relating to tourist bureaus, caravan parks, camping areas and advertising the advantages of the area to attract tourists and development.

SALEYARDS AND MARKETS relates to administration, maintenance and operation of council premises on which the sale of livestock, rural produce and other goods is conducted.

OTHER ECONOMIC AFFAIRS NEC relates to transactions concerning economic affairs conducted by councils which cannot be classified to a particular economic service category. Some examples are activities relating to plant nurseries, storage and public weighbridges. Includes receipt of unemployment relief grants.

OTHER PURPOSES

NATURAL DISASTER RELIEF relates to immediate assistance provided to victims of droughts, floods and bush fires. Rescue operations are included under Law, Order and Public Safety. The reinstatement of capital assets is shown against the appropriate purpose category.

OTHER PURPOSES NEC relates to engineering and employment overheads (as defined in the section "Concepts and Special Treatments"), and residual items such as the cost of works on private land, purchases of plant which cannot be allocated to specific purposes, purchases of land and buildings which cannot be allocated to specific purpose categories, the rent of premises other than houses (eg shops), works depots and current deficit or surplus of plant hire operations (excluding depreciation), fringe benefits tax and payroll tax payments.

DESCRIPTION OF ITEMS IN STANDARD STATEMENTS

STATEMENT 1 POPULATION

The total population as estimated by ABS for each local government area.

STATEMENT 2 AREA

The total area of the local authority at the end of the reference period is shown.

STATEMENT 3 PROPERTIES AND VALUATION

TYPE OF VALUATION USED FOR RATING PURPOSES varies between States and in some cases within States. Valuations made but not used for rating are excluded. The position in each State is summarised as follows:

NEW SOUTH WALES - unimproved capital values (UCV) are used but are being progressively replaced by site values (SV). General revaluations are made at two year intervals in the Sydney and Hunter District Water Board areas and at no more than four year intervals in the rest of the State. From 1980, "valuations used in current year" in the data are rounded to the nearest thousand dollars.

VICTORIA - authorities may use site value (SV) and/or net annual value (NAV) basis. Metropolitan municipalities which have at least one whole subdivision subject to any rate made by the Melbourne and Metropolitan Board of Works must have valuations at not more than four year intervals. In other municipalities valuations must be made at not more than six year intervals.

QUEENSLAND - authorities use only unimproved capital value (UCV). These valuations are now being progressively undertaken on an annual basis.

SOUTH AUSTRALIA - authorities used either unimproved value (UV) or annual value (AV) for years to 1980-81. From 1981-82 authorities use site value (SV) or capital value (CV). These valuations are made at irregular intervals - ie. maximum of seven years where authorities determine values and maximum of five years where the Valuer General's Office determines values.

WESTERN AUSTRALIA - authorities use UV and/or gross rental value (GRV). These are made by the Valuer General at such times as determined by him.

TASMANIA - authorities use only assessed annual value (AAV) although capital values are also determined. The length of the revaluation cycle for the State is 5 years.

THE YEAR OF VALUATION is required to provide an indication of the "age" of valuations used for rating in the reference year.

The various types of valuation are defined as follows:

CAPITAL VALUES

UNIMPROVED CAPITAL VALUE (UCV) OR UNIMPROVED VALUE (UV) is the amount for which the fee simple estate in land could be sold under such reasonable conditions as a bona fide seller would require assuming that the actual improvements had not been made.

CAPITAL VALUE (CV) is the amount that the land and improvements (incl structures) that the unencumbered estate might reasonably be expected to realise on sale.

SITE VALUE (SV) differs from UCV in that the valuer is not required to notionally restore the land to its primitive state. Improvements which are not taken into account for determination of site value are those which can be seen, ie buildings, fences, sown pastures etc, and also works undertaken on the land (removal of timber or stone, drainage or filling of land, erosion works etc.) which have been made within fifteen years preceding the valuation.

LAND VALUE (LV) is an estimate of the value of land regardless of the structural improvements included in a property. It differs from UCV in that it includes the value of pastoral and other non-structural improvements.

ANNUAL VALUES (including gross rental value in West Australia) vary slightly between States as follows:

NEW SOUTH WALES does not use annual values (AV) for local government rating although such values are determined for rating by the Sydney and Hunter District Water and Sewerage Boards.

VICTORIA - NET ANNUAL VALUE (NAV) is the annual rental a property might be expected to earn if let, after deducting rates, taxes and insurance etc. In the case of farm lands or dwellings the NAV is limited to 5% of the capital improved value (CIV) but in other cases it must not be less than 5% of CIV.

SOUTH AUSTRALIA - ANNUAL VALUE (AV) is based on 5% of the capital value of the land or on the estimated gross annual rental at which a rateable property could be let with an allowance not exceeding one fourth to cover all outgoings.

WESTERN AUSTRALIA - GROSS RENTAL VALUE (GRV) of land means the gross annual rental that the land might reasonably be expected to realise after allowing for the liability of all rates, taxes, insurance and other outgoings necessary to maintain the value of the land.

TASMANIA - ASSESSED ANNUAL VALUE (AAV) is the fair average rental of land with improvements thereon, but must not be less than 4% of improved capital value (ICV). Unlike other States no allowance is made for expenses incurred in maintaining the value of the land.

NUMBER OF PROPERTIES does not necessarily represent the number of valuation or rating assessments. Separate parcels of land (ie having different legal titles) held under common ownership are counted as one property where they are operated as a single unit - even where they are valued or rated individually. For example, a farm comprising separate parcels of land is counted as one property as is also an industrial complex established on an area comprising separate titles. However, a block of units, town houses and the like is shown as the relevant number of properties adapted for separate residence.

VALUATIONS USED FOR CURRENT YEAR RATING are those valuations used in calculating the gross rates to be levied for the year under reference.

STATEMENT 4 ORDINARY SERVICES RATES ANALYSIS

4.1 ARREARS AT BEGINNING OF YEAR is the total of all amounts outstanding from all general and special rates levied in previous years including penalties incurred in previous years and amounts deferred but excluding any reductions, remissions and write-offs.

4.2 GROSS RATES LEVIED on rateable properties represents the total revenue which could be raised from all general and special rates on those properties after reductions or adjustments to valuations. Rate calculations in respect of exempt or non-rateable properties are excluded.

4.3 DISCOUNTS refers to those cases where rates are reduced as an incentive for early payments.

4.4 REMISSIONS ALLOWED AND OTHER REDUCTIONS for PENSIONER RATES represents the amount by which rates payable by pensioners are reduced.

4.5 REMISSESS ALLOWED AND OTHER REDUCTIONS for OTHER RATES is the amount by which the levy is written-off or reduced eg in cases of severe financial hardship caused by natural disasters such as droughts, bushfires and floods, or to encourage decentralisation of industry.

4.6 GOVERNMENT SUBSIDIES - PENSIONER RATES REMITTED represents the amount provided by State government as compensation when council reduces the rates on properties owned by pensioners. (These receipts are not treated as government grants.)

4.7 GOVERNMENT SUBSIDIES - OTHER RATES REMITTED includes all other compensation payments made by State government when rates are reduced in special cases, such as to encourage decentralisation of industry. (These receipts are not treated as government grants.)

4.8 PENALTIES CHARGED ON OVERDUE RATES includes all charges or interest payable incurred in the current year as a penalty for the late payment of rates of previous years or for the year under review.

4.9 TOTAL ACCRUED DURING YEAR is the total resulting from the addition of items 4.2, 4.6, 4.7, 4.8 minus items 4.3, 4.4 and 4.5 and represents the net result of council's rate effort during the year. (In those States where councils use the accruals system of accounting, this item also appears as item 5.1 in Statement 5.)

4.10 TOTAL RECEIVABLE is the sum of items 4.1 and 4.9.

4.11 CASH COLLECTIONS is the actual amount of rate revenue collected during the year. (In those States where councils use the cash accounting system, this item also appears as item 5.1 in Statement 5.)

4.49 ARREARS AT END OF YEAR is the total amount outstanding from all general and special rates levied in previous years and the year under review including penalties and amounts deferred but excluding reductions, remissions and write-offs.

STATEMENT 5 ORDINARY SERVICES - REVENUE & LOAN RECEIPTS

5.1 RATES (INCLUDING PENALTIES) - See definitions of items 4.9 and 4.11 in Statement No. 4.

5.2 EX GRATIA RECEIPTS (non-rateable properties) is that amount of revenue received in lieu of rates provided by owners of exempt or non-rateable properties.

LICENCES, FEES AND FINES. This category relates to a wide range of licences and fees usually associated with the granting of a permit or privilege or regulation of an activity, and is not designed primarily to raise revenue. These receipts are distinguished from charges (Items 5.7 and 5.8) in that they are compulsory payments where no direct tangible benefit accrues to the payer.

5.3 BUILDING FEES, ETC covers income on account of permits or licences issued for building activity and in Victoria includes scaffolding inspection.

5.4 PARKING FINES includes amounts received as a result of parking infringement notices plus amounts paid to the authority due to fines imposed by the courts. Parking fees are treated as charges (Item 5.8).

5.5 DOG REGISTRATION relates to licences and fines received relating to dog ownership.

5.6 OTHER represents an aggregation of numerous types of licences, fees, permits, fines - eg site development fees, subdivision application fees, fees for inspection of business premises and dairies, permits for underground cables and mains, and vehicle towaway and impounding fees.

5.7 CHARGES - HOUSEHOLD GARBAGE includes only those charges relating to the collection and disposal of domestic or household garbage. As some councils finance garbage services from the general rate, this item should be examined in conjunction with rates levied.

5.8 CHARGES - OTHER. Income from sales of goods or services or rent of properties. Includes sanitary charges, parking fees (but not fines), subdivisional and sealing fees and other fees for which a direct service is provided such as trade waste disposal, and tipping fees.

5.9 INTEREST RECEIVED. Amounts of interest received on bank balances, investments and advances to the public (individuals etc) or government authorities.

5.10 REPAYMENT OF ADVANCES RECEIVED. Repayments of principal in respect of advances made to the public (individuals etc) or government authorities.

5.11 SALE OF LAND AND SECONDHAND FIXED ASSETS. Represents proceeds from sale of such assets. Amounts are not adjusted for long term credit extended by councils arising from these sales as such debts are treated as Advances in the outlay statements.

5.12 TRANSFERS FROM TRADING ACTIVITIES are predominantly transfers of surpluses to Ordinary Services funds (eg general fund) from trading activities.

5.13 GOVERNMENT GRANTS - GENERAL PURPOSE includes such Commonwealth and State government grants as tax revenue sharing grants, local government assistance grants and other untied grants. Excluded are unemployment relief grants which are shown as "specific" purpose grants (current or capital).

5.19 TOTAL UNTIED REVENUE is the total of items 5.1 to 5.13, inclusive, and represents the total available revenue which can be applied at the discretion of the council.

5.21 GOVERNMENT GRANTS - SPECIFIC - CAPITAL includes all special purpose Commonwealth and State government grants (including unemployment relief grants) for the purchase or construction of new or existing fixed assets such as roads, buildings, land, and plant and equipment. Payments by the Country Roads Board in Victoria for construction carried out by local authorities on unclassified roads are included in this item. A dissection of specific capital grants by purpose is provided in Statement No. 6 (unemployment relief grants are classified to the purpose category "Other Economic Affairs NEC".

5.22 GOVERNMENT GRANTS - SPECIFIC - CURRENT includes all specific purpose Commonwealth and State government grants (including unemployment relief grants, and special works project grants in the Northern Territory) for assistance with the operating expenses or running costs of services including repairs and maintenance of plant and equipment, and the purchase of consumable items. Payments by the Country Roads Board in Victoria for maintenance work carried out by local authorities on unclassified roads are included in this item. A dissection of specific current grants is provided in Statement No. 6 (unemployment relief grants are classified to the purpose category No. 42 "Other Economic Affairs NEC".

5.23 CONTRIBUTIONS AND DONATIONS RECEIVED includes those amounts paid by particular ratepayers or owners of non-rateable properties in payment of a proportion of the cost of specific projects (roads, footpaths, kerbing and guttering, libraries, swimming pools etc.) where the provision of these services is of special benefit to them. They also include insurance claims received due to loss of or damage to property. However, contributions received in respect of debt charges, where council is not liable for debt, are excluded because they are treated as offsets to payment of interest and principal in Statement Nos. 7 and 9. The treatment of jointly run projects, such as regional libraries, is explained in the section, "Concepts and Special Treatments". A dissection by purpose of this item is provided in Statement No. 6.

5.24, 5.25, 5.26 REIMBURSEMENTS RECEIVED represents those amounts received as payment for work done by the council, acting as an AGENT for other government bodies and property owners. This item includes reimbursements paid by a State road authority for work performed by a council on those roads which are the responsibility of the State road authority. The item is dissected to show reimbursements relating to (5.24) Construction of Roads and Bridges, (5.25) Maintenance of Roads and Bridges, and (5.26) Other (a further dissection by purpose is provided in Statement No. 6). Reimbursements by the Country Roads Board in Victoria for work carried out by local authorities on classified roads are included under 5.24 (construction) or 5.25 (maintenance).

5.39 TOTAL TIED REVENUE is the sum of items 5.21 to 5.26 inclusive, and represents that amount of revenue for ordinary services over which the council has little or no discretion in its application. (Items 5.21 to 5.26 represent amounts brought to account or received by councils' general funds, etc. rather than amounts received into trust accounts.)

LOAN RECEIPTS

5.51, 5.52 Loan receipts comprise the amounts actually taken-up from loans, or new long term debt incurred, during the year. The source of the loan receipts is indicated by item 5.51 From - Commonwealth and State Governments and item 5.52 From - Other Lenders. Renewal and conversion loans are excluded.

STATEMENT 6 ORDINARY SERVICES REVENUE - SELECTED ITEMS CLASSIFIED BY PURPOSE

Charges - previously defined as items 5.7 and 5.8.

Contributions and donations received - previously defined as item 5.23.

Reimbursements - previously defined as items 5.24, 5.25 and 5.26.

Specific purpose government grants - previously defined as items 5.21 and 5.22.

An explanation of the purpose classification is provided in the section "Description of the Purpose Classification".

STATEMENT 7 ORDINARY SERVICES - PAYMENTS

This table presents a summary of payments from revenue and loans (but in the case of Queensland from revenue funds and loan funds) according to type of outlay categories.

PAYMENTS FOR GOODS, SERVICES AND LAND

7.1 CAPITAL - NEW FIXED ASSETS comprises expenditure on the creation of new capital assets such as the construction of roads, bridges, parks and buildings, and the purchase of new plant and equipment.

7.2 CAPITAL - LAND AND SECONDHAND FIXED ASSETS comprises expenditure on capital assets involving the transfer of ownership rather than the creation of new assets, eg the purchase of land, existing buildings, and second-hand plant and equipment.

7.3 CURRENT represents purchases of goods and services not classified as "capital" (see items 7.1 and 7.2). The item relates to costs of providing services, including overheads (net of those recovered from separate trading activities or outside bodies), and repair and maintenance of roads, bridges, parks, buildings etc. The item also includes current deficit or surplus of plant hire operations (excluding depreciation).

7.4 TOTAL PAYMENTS FOR GOODS, SERVICES AND LAND is the sum of the items 7.1 to 7.3 inclusive.

7.5 DEBT CHARGES - INTEREST PAID represents interest paid on all debt, including bank overdrafts. Excludes amounts accrued but unpaid at end of year except in Victoria where these amounts are included.

7.6 DEBT CHARGES - DEBT REDEMPTION comprises principal repaid (other than from accumulated sinking funds for redemption) on long term debt relating to Ordinary Services and contributions to sinking funds. Excludes amounts accrued but unpaid at end of year except in Victoria where these amounts are included. See also explanation of DEBT REDEMPTION DURING YEAR in Statement No. 13.

7.7 GRANTS AND LEVIES PAID TO GOVERNMENTS relate to grants and compulsory payments to governments (incl other local governments) such as levies paid to Fire Boards, Town Planning Authorities, ambulances and (in NSW) levies paid to County Councils by constituent municipal and shire authorities. Included are grants or capital contributions (eg for electricity or sewerage works, etc) paid to State government authorities, fringe benefits tax, and payroll tax. Payments of an agency nature are excluded.

7.8 DONATIONS PAID are payments to the private sector including private hospitals charities, cultural societies and other non-profit organisations.

7.9 ADVANCES PAID comprise advances by the local authority to individuals etc (eg for housing) and to other government authorities. Included is long term credit extended by the authority where assets have been sold by the authority on credit terms.

7.10 TRANSFERS TO TRADING ACTIVITIES are predominantly subsidies paid to trading activities to cover operating losses.

7.19 TOTAL PAYMENTS is the sum of the items 7.4 to 7.10 inclusive.

STATEMENT 8 ORDINARY SERVICES - PAYMENTS FOR GOODS, SERVICES AND LAND CLASSIFIED BY PURPOSE.

A description of the purpose classification is given in the section "Description of the Purpose Classification".

Descriptions of items in the column headings are provided in Statement No. 7 (ie items 7.1, 7.2, 7.3, 7.4).

A dissection of payments from revenue and loans is given in this statement to meet the particular needs of State Grants Commissions in regard to payments from revenue only.

STATEMENT 9 ORDINARY SERVICES - PAYMENTS FROM UNTIED REVENUE

This statement has been derived primarily for the use of State Grants Commissions. It offsets, against gross payments from revenue, tied revenue (defined in Statement No. 5) to derive payments financed from untied revenue by 15 broad purpose headings. A varying measure of estimation of, or dissection by, purpose is involved for debt charges (column ii) and donations paid (column iv). The purpose classification has been compressed and is a summarised version of the more detailed classification shown in the other statements. Data items in the column headings have been described earlier.

Because of insufficient data Statement No. 9 for Queensland for 1979-80 was not produced, but is available from 1980-81.

STATEMENT 10 TRADING ACTIVITIES - CURRENT TRANSACTIONS

The involvement of local authorities in trading activities varies considerably in each State and between States and these statements are required to provide a complete picture of local government operations.

The column headed "Other" refers to the transport services operated by Brisbane City and Rockhampton City, and the public markets in Melbourne City. Any small trading type activities are included in Ordinary Services.

10.1 RATES (including penalties) refers particularly to water and sewerage rates which are determined on the basis of property valuations.

10.2 SALES AND CHARGES relates to income derived from trading operations including sales of products, excess water charges, sewerage charges.

10.3 TRADING INCOME is the sum of items 10.1 and 10.2.

10.4 INTEREST RECEIVED is interest earned on financial assets associated with trading activities and interest on advances etc to the public (individuals etc) and other government authorities.

10.5 GOVERNMENT GRANTS - CURRENT are government grants (that is, subsidies) assisting the operating costs of the trading activities.

10.6 TRANSFERS FROM ORDINARY SERVICES is the same as item 7.10 in Statement No. 7.

10.9 TOTAL INCOME is the sum of items 10.3 to 10.6.

CURRENT PAYMENTS

10.10 PURCHASES OF GOODS AND SERVICES includes purchase of goods for resale and other operational expenses (wages and salaries, fringe benefits tax and payroll tax, etc).

10.12 DEPRECIATION where charged on plant and equipment, and is transferred to item 11.4 in Statement No. 11.

10.13 TRADING WORKING EXPENSES is the sum of items 10.10 and 10.12

10.14 INTEREST PAID comprises interest on bank overdraft, loans and other long term debts associated with trading activities, net of contributions received from outside bodies. Excludes amounts accrued but unpaid at end of year except in Victoria where these amounts are included.

10.15 TRANSFERS TO ORDINARY SERVICES represents transfers of operating surpluses to the general fund.

10.16 LEVIES PAID TO GOVERNMENTS includes all compulsory payments to governments in respect of trading activities for current purposes.

10.19 TOTAL CURRENT PAYMENTS is the sum of items 10.13 to 10.16.

10.29 SURPLUS (+) or DEFICIT (-) is the difference between items 10.9 and 10.19. It is transferred to item 11.9 in Statement No. 11.

STATEMENT 11 TRADING ACTIVITIES - CAPITAL TRANSACTIONS

This statement provides a summary of the trading activities' source of funds and their application (use of funds).

11.1 and 11.2 LOAN RECEIPTS includes amounts actually taken-up from loans, or new long term debt incurred, during the year. Renewal and conversion loans are excluded. The item is dissected to show borrowings from Commonwealth and State governments (11.1) and other lenders (11.2).

11.3 GOVERNMENT GRANTS - CAPITAL includes grants from governments for capital purposes.

11.4 DEPRECIATION ALLOWANCES are the amounts set aside for depreciation.

11.5 CONTRIBUTIONS AND DONATIONS from persons or organisations for capital works.

11.6 REIMBURSEMENTS RECEIVED refers to those amounts received for work done by the trading unit acting as an agent for other government bodies or property owners.

11.7 REPAYMENT OF ADVANCES RECEIVED relate to amounts received as repayments of principal on loans, advances or other long term credit extended to the public (individuals etc) or other government authorities.

11.8 SALE OF LAND AND SECONDHAND FIXED ASSETS relates to the proceeds from the sale of existing assets such as land, plant and equipment.

11.9 OTHER (Surplus on Current Account, Reduction in Bank Balances etc) is a balancing item, and is the difference between 11.19 Total Source of Funds and the sum of items 11.1 to 11.8. This balancing item may be either a positive or a negative figure. Includes item 10.29 transferred from Statement No. 10.

11.19 TOTAL SOURCE OF FUNDS is the sum of items 11.1 to 11.9, and is also equal to item 11.29.

USE OF FUNDS

11.21 EXPENDITURE ON NEW FIXED ASSETS comprises expenditure on the creation of new capital assets such as the construction of dams, water mains, sewerage treatment plants, and the purchase of new plant and equipment.

11.22 PURCHASES OF LAND AND SECONDHAND FIXED ASSETS comprise expenditure on existing capital assets involving the transfer of ownership rather than the creation of new assets, eg the purchase or resumption of land or the purchase of second-hand plant and equipment.

11.23 INCREASE IN STOCKS is the net change in the book value of trading stock during the year under review.

11.24 DEBT REDEMPTION comprises principal repaid (other than from accumulated sinking funds for redemption) on long term debt and contributions to sinking funds net of contributions received from outside bodies. Excludes amounts accrued but unpaid at end of year (except in Victoria where these amounts are included) and reduction of bank overdrafts. See also DEBT REDEMPTION DURING YEAR in Statement No. 13.

11.25 ADVANCES PAID comprise advances by the trading activities to the public (individuals etc) or other government authorities, and long term credit extended where assets have been sold on credit terms.

11.29 TOTAL USE OF FUNDS is the sum of items 11.21 to 11.25.

STATEMENT 12 INTEREST

Figures shown relate to amounts paid and received during year in respect of ordinary services and trading activities combined. Excludes amounts accrued but unpaid or not received at end of year except in Victoria where they are included.

Interest paid to the "Commonwealth Government" and "State Government" excludes payments to government owned banks or insurance offices and public service superannuation funds - these are classified as paid to "Financial Institutions". (See item 13.4 for description of Financial Institutions).

STATEMENT 13 LONG TERM DEBT

Refers to debt incurred which is repayable over a period exceeding one year. All bank overdrafts are excluded but term loans from banks are included.

NEW DEBTS (Column i) excludes renewal and conversion loans. Where loans are being taken up by instalments, amount of instalments received on loans negotiated in previous years are included but any instalments not received at the end of the year are excluded. Loans raised on behalf of outside bodies (eg sporting bodies and community groups) are included where the council incurs the related expenditure and is liable for the debt. This includes loans raised in Western Australia on behalf of a State government authority because the local government authority raises the loan and is responsible for repayments of principal and interest even though it is compensated for these charges. Loans raised on behalf of outside bodies and other government authorities which undertake the related expenditure and assume responsibility for associated debt charges are excluded. Capitalisation of interest and other unclassified long term debts are also included.

DEBT REDEMPTION DURING YEAR (Cols ii and iii).

Debt redeemed from revenue (Col ii) is the amount of principal actually repaid to lenders during the year from revenue. EXCLUDES CONTRIBUTIONS TO SINKING FUND (with the exception of Queensland authorities where it is not possible to exclude these contributions) established by an authority for debt redemption. The amounts shown here therefore differ from those shown in Statement Nos. 7 and 11 (items 7.6 and 11.24). The amounts an authority has credited during the year to its own sinking fund is then the difference between the amounts shown in this Statement and those in Statement Nos. 7 and 11.

Debt redeemed from sinking funds (Col iii) is the amount of principal repaid during the year from an authorities' accumulated sinking funds.

BALANCE AT END OF YEAR (Column iv) consists of book values of loans, advances and other long term liabilities (including capitalised interest) actually incurred and recorded as liabilities at the end of the year e.g. where loans are incurred or drawn in instalments, only the balance of those actually taken up is included. Figures are shown as gross amounts (ie before deducting balances of provision accounts for repayment and redemption such as accumulated sinking fund balances - item 14.19). Amounts shown exclude balances of loans raised on behalf of outside bodies or other government authorities which assume responsibility for associated debt charges.

13.1, 13.2 - COMMONWEALTH AND STATE GOVERNMENTS. Excludes debt incurred with government owned banks or insurance offices and public service superannuation funds - these are classified as debt to Financial Institutions (item 13.4).

13.3 PUBLIC SUBSCRIPTIONS are public issues of marketable securities placed on the open market. Includes all such issues

whether taken up by private individuals, institutions or overseas lenders.

13.4 FINANCIAL INSTITUTIONS covers private issues of non-marketable securities placed with organisations such as government and private banks, finance companies, money market corporations and dealers, building and credit union societies, life insurance offices, superannuation funds, fire, marine and general insurance, health and friendly societies, investment companies, unit trusts, and industry development corporations.

13.5 OTHER comprises loans from business firms, public and private trustees, property development companies, nominee companies, trust funds of public authorities, local authority debt redemption funds, and hire purchase.

13.6 OTHER LONG TERM DEBT includes deferred creditors.

STATEMENT 14 FINANCIAL INVESTMENTS AND CASH BALANCES

Refers to Ordinary Services and trading activities investments and cash balances (net of overdrafts) at end of year. Figures include all balances as shown in the balance sheet but trust funds are excluded except in New South Wales (the trust funds in this State are not restricted to "private funds" but are used mainly as "suspense accounts" for government grants and for investment of reserve funds). Non-financial investments (eg in land or buildings etc) are excluded.

STATEMENT 15 ROADS (KILOMETRES)

This statement relates to roads which are open to the public and which are located within the area of each local authority whether they are the responsibility of the authority or not. Where a road forms the boundary between two local government areas half its length is accounted for by each area.

SEALED roads are those with bitumen, asphalt or concrete surfaces.

FORMED AND SURFACED roads are those with pavements constructed of gravel, rubble, limestone and by the use of soil stabilisation processes.

FORMED ONLY roads are those without constructed pavement but which are formed by grader so that drainage of stormwater can occur.

UNFORMED roads are roads and tracks not elsewhere included above and which are customarily used by the public.

STATEMENT 16 PLANT HIRE INCOME AND PAYMENTS

This statement shows the gross operations of the plant hire account. It is viewed as part of ordinary services and not as a trading undertaking as it mainly deals with the ordinary services of an authority rather than dealing with the public. For more detail relating to plant hire see the section Concepts and Special Treatments.

CONCEPTS AND SPECIAL TREATMENTS

In connection with the standard output data for local government some problems with comparability arise regarding the definition, description and treatment of certain financial transactions. These problems are caused by conflict between economic or statistical concepts on the one hand and local government accounting terminology and procedures on the other. The matters covered are as follows:

- 1 Terminology
- 2 Plant Purchases
- 3 Plant Hire Operation
- 4 Depreciation
- 5 Construction and Maintenance of Roads and Bridges
- 6 General Public Services
- 7 Overheads
- 8 Joint Activities (Regional Libraries, etc)

1 TERMINOLOGY used to describe data items and local government activities in the data statements and accompanying notes has been derived from local government accounting terms and Australian National Accounts concepts. Such terms as Ordinary Services "revenue" and "payments" are used to describe data for all States even though the source data throughout Australia is derived from a mixture of both cash and accruals accounting systems.

2 PLANT PURCHASES are recorded by local authorities in different ways and are often entered in a single account covering all plant, even though certain plant is purchased for specific purposes. However, Australian National Accounts principles require that plant purchases should be classified according to the major purpose for which the plant was purchased. Accordingly, purchases of plant for swimming pools, libraries, roads etc are shown in SLGFS against the relevant purpose headings. Although this classification can be very subjective in the case of multi purpose plant, it is intended to keep the item "Other Purposes NEC" in Statement Nos. 6 and 8 as small as possible through maximum allocation of plant purchases to the various purpose headings shown in those statements.

3 PLANT HIRE accounts are used by most local authorities to distribute certain plant operating costs by means of an hourly hire charge according to the time the plant is used on different jobs - eg roads, parks etc. These costs include registration, insurance, major repairs and replacements and other costs which cannot be directly charged to jobs requiring the use of plant. Some plant costs such as fuel, oils, operators' wages and minor repairs can be charged directly to jobs and are not incorporated in a plant hire system.

The comparability of plant hire transactions, particularly in regard to plant depreciation and replacement, is affected by the differing treatments by local authorities of these transactions between States and possibly within States. In New South Wales and South Australia, for example, local authorities depreciate plant on historical cost basis and charge the amount to the plant operation account. In Victoria no depreciation charge is made but surpluses arising from plant hire rates (geared to cover plant replacement) are transferred in whole or in part to plant replacement reserves. Elsewhere councils may not always make provision for plant replacement through plant hire charges. Inconsistencies also arise from the use of dual hire rates in respect of internal council works and works done on behalf of State road authorities. Obviously these practices lead to a lack of comparability in the plant operating costs which are embodied in roads and other outlays.

For statistical purposes the plant hire account is viewed as providing a service mainly to Ordinary Services functions (roads etc); any outside trading with the public being small and ancillary to the main purpose. In order to avoid double counting, only the NET transactions of the plant hire account are included in Ordinary Services current payments under the purpose heading "Other Purposes NEC" (Statement Nos. 7 to 9). A surplus (ie negative current payment) arises from an apparent overcharging of the functional expenditures for plant use and a deficit (ie positive current payment) from an undercharging for plant use. (Where depreciation on plant has been charged to plant hire accounts, as in New South Wales and South Australia, it is also excluded from Ordinary Services payments in line with the general treatment of depreciation outlined under 4 below).

Because of the variations in accounting treatments between councils, GROSS current transactions of plant hire accounts are also shown in Statement No. 16 so that users can as far as possible assess the significance of inconsistencies in treatments.

4 DEPRECIATION in respect of fixed assets is normally charged in the local government accounts for TRADING ACTIVITIES (see also comments above regarding plant hire) and this charge is brought into the statements as a trading working expense (Statement No. 10) and also as a source of capital funds (Statement No. 11).

Except in New South Wales and South Australia, depreciation is not charged in the Ordinary Services accounts of local authorities. The figures in the relevant outlay Statements (Nos. 7,8,9) reflect this practice and, in respect of the authorities in New South Wales and South Australia, any depreciation charged to Ordinary Services expenditures has been EXCLUDED to make them comparable with the other States.

5 CONSTRUCTION AND MAINTENANCE OF ROADS AND BRIDGES. Local governments perform work on roads and bridges for which they are financially responsible. In many cases they also undertake work on roads, which are the financial responsibility of State road authorities, for which they⁵ are reimbursed. Expenditure and reimbursements received in respect of this work are reflected in the payments statements (Nos. 7,8,9) and the receipts statements (Nos. 5,6), respectively.

The recording of transactions relating to roadworks is defined in the National Association of Australian State Road Authorities (NAASRA) publication "Definitions and Accounting Classifications of Revenue and Expenditure" (July 1975) and these definitions are intended to be used by all authorities throughout Australia involved in roadwork. These standards have been used to derive the definitions of construction and maintenance of roads and bridges in the SLGFS statistics: -

CONSTRUCTION transactions are treated as capital payments in the statements and include:-

- a cost of land acquisition and resumption;
- b land clearing and earthworks;
- c laying of pavement base and surface courses;
- d construction or reconstruction and widening of pavements, shoulders and medians;
- e construction or reconstruction of drainage systems (kerbs and gutters, minor culverts, longitudinal drains) to increase the capacity to carry run-off from the road pavement and associated verges;
- f construction of flood control, flood prevention and earthware protective structures related to roadworks;
- g footpaths, vehicular access pavements, landscaping including noise abatement mounds etc, roadside rest areas, parking and information bays; and
- h traffic services, including the installation of traffic lights, signs, railway crossings, safety fences, initial line markings and guide posts.

MAINTENANCE transactions are treated as current payments in the statements and include:-

- a patching, grading, joint and crack filling and routine road surface operations;
- b resheeting of gravel roads and resealing of sealed roads and minor reconstruction work;
- c roadside and drainage maintenance and repairs, patrol grading and restoration of road shoulders, tree lopping and grass mowing (roadside clearing operations, slashing, mowing verges, and burning are classified to the purpose category "Fire Protection");
- d snow clearing, maintenance of safety barriers, painting of markings, repairing traffic lights, footpaths, kerbs and gutters; and
- e operating or running costs of traffic lights and traffic control facilities.

The above definitions represent a slight modification of the (NAASRA) standards in the following areas:-

- a footpaths - (NAASRA) includes (as construction or maintenance) only those footpaths directly affected by the construction or maintenance of a roadway. The SLGFS statements include all footpaths with roads details except those not adjacent to roadways (eg footpaths in parks);
- b street furniture and bus shelters are classified in the SLGFS statements as "Other Community Amenities" and are not included as roads expenditure, and
- c ferries, wharves and jetties are classified to "Other Transport" in the SLGFS statements.

6 GENERAL PUBLIC SERVICES. These expenses relate to Ordinary Services payments for goods services and land (Statement Nos. 7 and 8) which are typically "head office" in nature except where they have been costed to capital projects or to current payments of trading activities.

These include expenses relating to council members, executive staff and general office (including council chamber expenses). They are shown net of recoveries from trading activities and outside bodies.

The introduction of program budgeting across all states has resulted in the larger authorities attempting to allocate "head office" expenses to other purpose headings. Specifically the following major items are included in this category:-

- council members' allowances and expenses, including travel and election expenses;
- salaries and travel expenses of town (shire) clerks, deputy clerks and accountants and general office staff;
- general office services - rental and maintenance of buildings
 - lighting and heating
 - printing and stationery
 - postage and telegrams
 - telephone charges
 - payroll and cash delivery services
 - advertising
 - office equipment
 - data processing
 - bank charges
 - valuation and audit fees;
- legal costs (other than those directly attributable to specific functions);
- subscriptions to Local Government Associations;
- bad debts written off; and
- insurance (members' accident, fidelity, professional indemnity, miscellaneous) and government superannuation benefits; and
- other financial and fiscal affairs.

7 OVERHEADS

Ideally, to produce comparable functional expenditure data between individual LGA's, all relevant overheads should be allocated (except where it is grossly illogical or arbitrary) to each purpose category using a standard rate of on-cost for all LGA's.

However, there is no standard method used in the allocation of overheads in individual LGA's at present due to the structure of and lack of detail in the accounts in LGA's throughout Australia.

The ABS will continue to cooperate with the relevant Local Government Accounting Review Committees in each State to achieve standardised treatment of overheads to obtain greater statistical comparability between local government authorities throughout Australia.

The current treatment of overheads for SLGFS is:

a Where some overheads may be apportioned to functions and the remainder treated as unallocated (data will be shown partly in appropriate functions and partly under the SLGFS purpose category "Unclassified-Other"). States where this occurs are:

New South Wales

In this State from 1980 onwards, most LGAs have allocated overheads to functions using a variety of full or partial allocation methods.

Victoria

In this State some LGA's allocate overheads to functions, others allocate for roads only while others do not allocate at all.

Queensland

In this State most small LGA's do not allocate overheads to functions. The larger LGA's use a variety of full or partial allocation methods.

b Where overheads are all or mainly allocated to functional expenditures (this type of data will not be shown under the purpose category "Other Purposes NEC"). The States where this occurs are:

South Australia
Western Australia
Tasmania

For those States mentioned above, where overheads are partly allocated to "Other Purposes NEC", the following expenses are included in this SLGFS category:

i engineering expenses (mainly salaries of engineers and staff, overseers and storekeepers, engineer's office expenses, and public risk insurance) which have not been costed or charged directly to other accounts or recovered by an oncost charge to outside bodies. These expenses relate to supervisory activities of engineering staff which cannot be allocated to specific projects (individual road jobs, parks, buildings, water or sewerage construction projects etc); and

ii employment related expenses to the extent to which they have not been costed or charged directly to other accounts or recovered by an oncost charge to outside bodies. The major types of expenses in this category are - payroll tax, long service leave (lump sum payment or amount accrued), sick and holiday pay, workers' compensation insurance, and compensation on dismissal or retirement.

8 JOINT ACTIVITIES (LIBRARIES ETC). Where councils engage in joint (or regional) activities (other than County Councils) the following treatment is used in the SLGFS Statements:

. the total expenditure relating to the joint service is shown in the analysis of the main local government authority operating the joint service against the appropriate purpose category (e.g. "Libraries") in Statement No. 8;

. the contribution by the main operating authority to the joint service can only be derived because it represents the difference between the total payments on the joint service (in Statements Nos. 7 and 8) and the total monies received from other participating authorities (treated as reimbursements received) in respect of the joint service (in Statements Nos. 5 and 6);

. in the analyses of the other participating authorities the contributions paid to the joint service are shown as "Payments for Goods Services and Land - Current-Other" in Statement No. 7 with a functional dissection provided in Statement No. 8; and

. in order to eliminate duplication that would arise through combining income and payment figures for the participating authorities (or aggregating all authorities to derive State totals) it is necessary to offset monies received (treated as reimbursements received) by the main operating authority against expenditure (on libraries etc) as is done in Statement No. 9 (item 08 column ix).

LOCAL AUTHORITY CODES ALLOCATION

The first digit of the code refers to the State identifier and the following three digits are the authority identifier within each State. Code '999' is used for State totals (eg 1999). County Councils in NSW are denoted by a "9" as the second digit after the state code, followed by the 2 digit authority identifier (eg 1903).

A new identifier is created when functions and/or activities of a local government authority change so much that the authority is effectively a new entity. If the change occurs within an accounting (reference) period the details for the 'old' and 'new' authority are combined where possible and are shown under the new authority using a '700' series code.

The letter following the name of the local government indicates its status. In New South Wales an LGA may be a city (C), a municipality (M), a shire (S) or a County Council (CC); in Victoria a city (C), a borough (B), a town (T) or a shire (S); in Queensland a city (C), a town (T) or a shire (S); in South Australia a city (C), a municipality (M) or a district council (DC); in Western Australia a city (C), a town (T) or a shire (S); in Tasmania a city (C) or a municipality (M) and the Northern Territory a city (C) or a Town (T). Wodonga is recognised as a rural city (RC) in Victoria.

INDEX OF LOCAL GOVERNMENT AUTHORITIES
BY STATE FOR 1986-87

New South Wales

LGA CODE	LOCAL GOVERNMENT AREA	LGA CODE	LOCAL GOVERNMENT AREA
1001	Albury C	1051	Deniliquin M
1002	Armidale C	1052	Drummoyne M
1003	Ashfield M	1053	Dubbo C
1004	Auburn M	1054	Dumaresq S
1005	Ballina S	1055	Dungog S
1006	Balranald S	1056	Eurobodalla S
1007	Bankstown C	1057	Evans S
1008	Barraba S	1058	Fairfield C
1009	Bathurst C	1059	Forbes S
1010	Baulkham Hills S	1060	Gilgandra S
1011	Bega Valley S	1061	Glen Innes M
1012	Bellingen S	1062	Gloucester S
1013	Berrigan S	1063	Gosford C
1014	Bingara S	1064	Goulburn C
1015	Blacktown C	1065	Grafton C
1016	Bland S	1066	Great Lakes S
1017	Blayney S	1155	Griffith S
1018	Blue Mountains C	1067	Gundagai S
1019	Bogan S	1068	Gunnedah S
1020	Bombala S	1069	Gunning S
1021	Boorowa S	1070	Guya S
1022	Botany M	1071	Harden S
1023	Bourke S	1072	Hastings M
1024	Brewarrina S	1073	Hawkesbury S
1025	Broken Hill C	1074	Hay S
1026	Burwood M	1075	Holbrook S
1027	Byron S	1076	Holroyd M
1028	Cabonne S	1077	Hornsby S
1029	Camden M	1078	Hume S
1030	Campbelltown C	1079	Hunters Hill M
1031	Canterbury M	1080	Hurstville C
1032	Carrathool S	1081	Inverell S
1033	Casino M	1082	Jerilderie S
1034	Central Darling S	1083	Junee S
1035	Cessnock C	1084	Kempsey S
1036	Cobar S	1085	Kiama M
1037	Coffs Harbour S	1086	Kogarah M
1038	Conargo S	1087	Ku-ring-gai M
1039	Concord M	1088	Kyogle S
1040	Coolah S	1089	Lachlan S
1041	Coolamon S	1090	Lake Macquarie M
1042	Cooma - Monaro S	1091	Lane Cove M
1043	Coonabarabran S	1092	Leeton S
1044	Coonamble S	1093	Leichhardt M
1045	Cootamundra S	1094	Lismore C
1046	Copmanhurst S	1095	Lithgow Greater C
1047	Corowa S	1096	Liverpool C
1048	Cowra M	1097	Lockhart S
1049	Crookwell S	1098	Maclean S
1050	Culcairn S	1099	Maitland C

**INDEX OF LOCAL GOVERNMENT AUTHORITIES
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New South Wales

LGA CODE	LOCAL GOVERNMENT AREA	LGA CODE	LOCAL GOVERNMENT AREA
1100	Manilla S	1151	Tweed S
1101	Manly M	1152	Ulmarra S
1102	Marrickville M	1153	Uralla S
1103	Merriwa S	1154	Urana S
1104	Moree Plains S	1156	Wagga Wagga C
1105	Mosman M	1157	Wakool S
1106	Mudgee S	1158	Walcha S
1107	Mulwaree S	1159	Walgett S
1108	Murray S	1160	Warren S
1109	Murrumbidgee S	1161	Warringah S
1110	Murrurundi S	1162	Waverley M
1111	Muswellbrook S	1163	Weddin S
1112	Nambucca S	1164	Wellington S
1113	Narrabri S	1165	Wentworth S
1114	Narrandera S	1166	Willoughby M
1115	Narromine S	1167	Windouran S
1116	Newcastle C	1168	Wingecarribee S
1117	North Sydney M	1169	Wollondilly S
1118	Nundle S	1170	Wollongong C
1119	Nymboida S	1171	Woollahra M
1120	Oberon S	1172	Wyong S
1121	Orange C	1173	Yallaroi S
1122	Parkes S	1174	Yarrowlumla S
1123	Parramatta C	1175	Yass S
1124	Parry S	1176	Young S
1125	Penrith C	1904	Blayney CC
1126	Port Stephens S	1906	Castlereagh-Macquarie CC
1127	Queanbeyan C		
1128	Quirindi S	1907	Central Murray CC
1129	Randwick M	1908	Central Northern CC
1130	Richmond River S	1909	Central Tablelands CC
1131	Rockdale M	1910	Central West CC
1132	Ryde M	1911	Clarence River CC
1133	Rylstone S	1912	Cudgegong CC
1134	Scone S	1913	Far North Coast CC
1135	Severn S	1914	Far North Western Slopes CC
1136	Shellharbour M		Gwydir Valley CC
1137	Shoalhaven C	1915	Hawkesbury River CC
1138	Singletown S	1917	Illawarra CC
1139	Snowy River S	1920	Lachlan Valley CC
1141	Strathfield M	1921	Lower Clarence CC
1142	Sutherland S	1922	Macquarie CC
1765	Sydney C	1924	Mid Western CC
1144	Tallaganda S	1926	Monaro CC
1145	Tamworth C	1927	Murray River CC
1146	Taree Greater C	1928	Murrumbidgee CC
1147	Temora S	1929	Namoi Valley CC
1148	Tenterfield S	1930	New England
1149	Tumbarumba S	1932	(Abattoir) CC
1150	Tumut S		

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New South Wales

LGA CODE	LOCAL GOVERNMENT AREA	LGA CODE	LOCAL GOVERNMENT AREA
1933	New England (Electricity Supply) CC	1950	Southern Riverina CC
		1951	Southern Tablelands CC
1934	New England Tablelands CC	1952	South West Slopes CC
1935	Northern Riverina CC	1954	Sydney CC
1936	Northern Rivers CC	1955	Tumut River CC
1937	North West CC	1956	Ulan CC
1938	Ophir CC	1958	Upper Macquarie CC
1940	Oxley CC	1900	State Sub-total (Municipalities and Shires)
1941	Peel-Cunningham CC	1990	State Sub-total (county Councils)
1943	Prospect CC		
1944	Richmond River CC		
1945	Rous CC		
1948	Shortland CC		
1949	Southern Mitchell CC		

**INDEX OF LOCAL GOVERNMENT AUTHORITIES
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Victoria

LGA CODE	LOCAL GOVERNMENT AREA	LGA CODE	LOCAL GOVERNMENT AREA
2001	Alberton S	2051	Cranbourne S
2002	Alexandra S	2052	Creswick S
2003	Altona C	2053	Croydon C
2004	Arapiles S	2054	Dandenong C
2005	Ararat C	2055	Daylesford and Glenlyon S
2006	Ararat S	2056	Deakin S
2007	Avoca S	2057	Diamond Valley S
2008	Avon S	2058	Dimboola S
2009	Bacchus Marsh S	2059	Donald S
2010	Bairnsdale S	2060	Doncaster and Templestowe C
2011	Bairnsdale T	2061	Dundas S
2012	Ballaarat C	2062	Dummkunkle S
2013	Ballan S	2063	Eaglehawk B
2014	Ballarat S	2064	East Loddon S
2015	Bannockburn S	2065	Echuca C
2016	Barrabool S	2066	Eltham S
2017	Bass S	2067	Essendon C
2018	Beechworth S	2068	Euroa S
2019	Belfast S	2069	Fitzroy C
2020	Bellarine S	2070	Flinders S
2021	Benalla C	2071	Footscray C
2022	Benalla S	2072	Frankston C
2023	Bendigo C	2073	Geelong C
2024	Berwick C	2074	Geelong West C
2025	Bet Bet S	2075	Gisborne S
2026	Birchip S	2076	Glenelg S
2027	Box Hill C	2077	Gordon S
2028	Bright S	2078	Goulburn S
2029	Brighton C	2079	Grenville S
2030	Broadford S	2080	Hamilton C
2031	Broadmeadows C	2081	Hampden S
2032	Brunswick C	2082	Hastings S
2033	Bulla S	2083	Hawthorn C
2034	Buln Buln S	2084	Healesville S
2035	Bungaree S	2085	Heidelberg C
2036	Buninyong S	2086	Heytesbury S
2037	Camberwell C	2087	Horsham C
2038	Camperdown T	2088	Huntly S
2039	Castlemaine C	2089	Kaniva S
2040	Caulfield C	2090	Kara Kara S
2041	Charlton S	2091	Karkarooc S
2042	Chelsea C	2092	Keilor C
2043	Chiltern S	2093	Kerang B
2044	Cobram S	2094	Kerang S
2045	Coburg C	2095	Kew C
2046	Cohuna S	2096	Kilmore S
2047	Colac C	2097	Knox C
2048	Colac S	2099	Korong S
2049	Collingwood C		
2050	Corio S		

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Victoria

LGA CODE	LOCAL GOVERNMENT AREA	LGA CODE	LOCAL GOVERNMENT AREA
2100	Korumburra S	2150	Preston C
2101	Kowree S	2151	Pyalong S
2102	Kyabram T	2152	Queenscliffe B
2103	Kyneton S	2153	Richmond C
2104	Leigh S	2154	Ringwood C
2105	Lexton S	2155	Ripon S
2106	Lil'ydale S	2156	Rochester S
2107	Lowan S	2157	Rodney S
2108	McIvor S	2158	Romsey S
2109	Maffra S	2159	Rosedale S
2110	Maldon S	2160	Rutherglen S
2111	Malvern C	2161	St Arnaud T
2112	Mansfield S	2162	St Kilda C
2113	Marong S	2163	Sale C
2114	Maryborough C	2164	Sandringham C
2115	Melbourne C	2165	Sebastopol B
2116	Melton S	2166	Seymour S
2117	Metcalfe S	2167	Shepparton C
2118	Mildura C	2168	Shepparton S
2119	Mildura S	2169	Sherbrooke S
2120	Minhamite S	2170	South Barwon C
2121	Mirboo S	2171	South Gippsland S
2122	Moe C	2172	South Melbourne C
2123	Moorabbin C	2173	Springvale C
2124	Mordialloc C	2174	Stawell S
2125	Mornington S	2175	Stawell T
2126	Mortlake S	2176	Strathfieldsaye S
2127	Morwell S	2177	Sunshine C
2128	Mount Rouse S	2178	Swan Hill C
2129	Myrtleford S	2179	Swan Hill S
2130	Narracan S	2180	Talbot and Clunes S
2131	Nathalia S	2181	Tallangatta S
2132	Newham and Woodend S	2182	Tambo S
2133	Newstead S	2183	Traralgon C
2134	Newtown C	2184	Traralgon S
2135	Northcote C	2185	Tullaroop S
2136	Numurkah S	2186	Tungamah S
2137	Nunawading C	2187	Upper Murray S
2138	Oakleigh C	2188	Upper Yarra S
2139	Omeo S	2189	Violet Town S
2140	Orbost S	2190	Walpeup S
2141	Otway S	2191	Wangaratta C
2142	Oxley S	2192	Wangaratta S
2143	Pakenham S	2193	Wannon S
2144	Phillip Island S	2194	Waranga S
2145	Port Fairy B	2195	Warracknabeal S
2146	Port Melbourne C	2196	Warragul S
2147	Heywood S	2197	Warrnambool C
2148	Portland C	2198	Warrnambool S
2149	Prahran C	2199	Waverley C

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Victoria (Continued)

LGA CODE	LOCAL GOVERNMENT AREA	LGA CODE	LOCAL GOVERNMENT AREA
2200	Werribee C	2207	Woorayl S
2201	Whittlesea C	2208	Wycheperoof S
2202	Williamstown C	2209	Yackandandah S
2203	Wimmera S	2211	Yarrawonga S
2204	Winchelsea S	2212	Yea S
2205	Wodonga (Rural City)		
2206	Wonthaggi B		

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Queensland

LGA CODE	LOCAL GOVERNMENT AREA	LGA CODE	LOCAL GOVERNMENT AREA
3001	Albert S	3222	Flinders S
3002	Allora S	3223	Gatton S
3003	Aramac S	3224	Gayndah S
3004	Atherton S	3225	Gladstone C
3005	Aurukun S	3226	Glengallan S
3006	Burdekin S		
3007	Balonne S	3227	Gold Coast C
3008	Banana S	3228	Gooburrum S
3009	Barcaldine S	3229	Goondiwindi T
3010	Barcoo S	3230	Gympie C
3011	Bauhinia S	3231	Herberton S
3012	Beaudesert S	3232	Hervey Bay C
3013	Belyando S	3233	Hinchinbrook S
3014	Bendemere S	3234	Ilfracombe S
3015	Biggenden S	3235	Inglewood S
3016	Blackall S	3236	Ipswich C
3017	Boonah S	3237	Isis S
3018	Booringa S	3238	Isisford S
3019	Boulia S	3239	Jericho S
3020	Bowen S	3240	Johnstone S
3021	Brisbane C	3241	Jondaryan S
3193	Broadsound S	3242	Kilcoy S
3194	Bulloo S	3243	Kilkivan S
3195	Bundaberg C	3244	Kingaroy S
3196	Bungil S	3245	Kolan S
3197	Burke S	3246	Laidley S
3198	Caboolture S	3247	Caloundra C
3199	Cairns C	3248	Livingstone S
3200	Calliope S	3249	Logan C
3201	Cambooya S	3250	Longreach S
3202	Cardwell S	3251	Mackay C
3203	Carpentaria S	3252	McKinlay S
3204	Charters Towers C	3253	Mareeba S
3205	Chinchilla S	3254	Maroochy S
3206	Clifton S	3255	Maryborough C
3207	Cloncurry S	3256	Millmerran S
3208	Cook S	3257	Mirani S
3209	Crows Nest S	3258	Miriam Vale S
3210	Croydon S	3259	Monto S
3211	Dalby T	3260	Moreton S
3212	Dalrymple S	3261	Mornington S
3213	Diamantina S	3262	Mount Isa C
3214	Douglas S	3263	Mount Morgan S
3215	Duarinya S	3264	Mulgrave S
3216	Eacham S	3265	Mundubbera S
3217	Eidsvold S	3266	Murgon S
3218	Emerald S	3267	Murilla S
3219	Esk S	3268	Murweh S
3220	Etheridge S	3269	Nanango S
3221	Fitzroy S	3270	Nebo S

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Queensland

LGA CODE	LOCAL GOVERNMENT AREA	LGA CODE	LOCAL GOVERNMENT AREA
3271	Noosa S	3289	Tambo S
3272	Faroo S	3290	Tara S
3273	Peak Downs S	3291	Taroom S
3274	Perry S	3292	Thuringowa C
3275	Pine Rivers S	3293	Tiaro S
3276	Pioneer S	3294	Tcoowoomba C
3277	Pittsworth S	3295	Torres S
3278	Whitsunday S	3296	Townsville C
3279	Quilpie S	3297	Waggamba S
3280	Redcliffe C	3298	Wambo S
3281	Redland S	3299	Warroo S
3282	Richmond S	3300	Warwick C
3283	Rockhampton C	3302	Widgee S
3284	Roma T	3303	Winton S
3285	Rosalie S	3304	Wondai S
3286	Rosenthal S	3305	Woocoo S
3287	Sarina S	3306	Woongarra S
3288	Stanthorpe S		

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South Australia

LGA CODE	LOCAL GOVERNMENT AREA	LGA CODE	LOCAL GOVERNMENT AREA
4001	Adelaide C	4048	Lameroo DC
4002	Angaston DC	4049	Laura DC
4004	Barmera DC	4050	Le Hunte DC
4005	Barossa DC	4051	Light DC
4006	Beachport DC	4052	Lincoln DC
4007	Berri DC	4053	Loxton DC
4008	Blyth DC	4054	Lucindale DC
4009	Brighton C	4055	Mallala DC
4010	Browns Well DC	4056	Mannum DC
4011	Burnside C	4057	Marion C
4012	Burra Burra DC	4059	Meningie DC
4013	Bute DC	4060	Millicent DC
4014	Campbelltown C	4061	Minlaton DC
4015	Carrieton DC	4062	Mitcham C
4016	Central Yorke Peninsula DC	4065	Morgan DC
4017	Clare DC	4760	Mount Barker DC
4018	Cleva DC	4067	Mount Gambier C
4019	Clinton DC	4068	Mount Gambier DC
4901	Coober Pedy DC	4069	Mount Pleasant DC
4020	Coonalypyn Downs DC	4070	Mount Remarkable DC
4021	Crystal Brook DC	4071	Munno Para C
4022	Dudley DC	4072	Murat Bay DC
4023	East Torrens DC	4073	Murray Bridge DC
4024	Elizabeth C	4074	Naracoorte DC
4025	Elliston DC	4075	Naracoorte M
4026	Enfield C	4076	Noarlunga C
4027	Eudunda DC	4077	Onkaparinga DC
4028	Franklin Harbour DC	4078	Orroroo DC
4029	Gawler M	4080	Paringa DC
4030	Georgetown DC	4081	Payneham C
4031	Gladstone DC	4082	Peake DC
4032	Glenelg C	4083	Penola DC
4033	Gumeracha DC	4084	Peterborough M
4034	Hallett DC	4085	Peterborough DC
4750	Happy Valley C	4086	Pinnaroo DC
4035	Hawker DC	4087	Pirie DC
4036	Henley and Grange C	4088	Port Adelaide C
4037	Hindmarsh M	4089	Port Augusta C
4038	Jamestown M	4090	Port Broughton DC
4039	Jamestown DC	4091	Port Elliot and Goolwa DC
4041	Kanyaka - Quorn DC	4092	Port Lincoln C
4042	Kapunda DC	4093	Port MacDonnell DC
4043	Karcoonda - East Murray DC	4094	Port Pirie C
4044	Kensington and Norwood C	4096	Prospect C
4045	Kimba DC	4097	Redhill DC
4046	Kingscote DC	4098	Renmark M
4047	Lacepede DC	4100	Ridley DC
		4101	Riverton DC
			Robe DC

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South Australia

LGA CODE	LOCAL GOVERNMENT AREA	LGA CODE	LOCAL GOVERNMENT AREA
4102	Robertstown DC	4120	Walkerville M
4103	Saddleworth and	4121	Wallaroo M
	Auburn DC	4122	Warooka DC
4104	St Peters M	4123	West Torrens C
4105	Salisbury C	4124	Whyalla C
4106	Snowtown DC	4125	Willunga DC
4107	Spalding DC	4126	Woodville C
4108	Stirling DC	4127	Yankalilla DC
4775	Strathalbyn DC	4128	Yorketown DC
4110	Streaky Bay DC	710	Blyth and Snowtown DC
4111	Tanunda DC	720	Central York
4112	Tatiara DC		Peninsula DC
4113	Tea Tree Gully C	4765	Northern Yorke
4114	Thebarton M		Peninsula
4115	Truro DC	4770	Rocky River DC
4116	Tumby Bay DC	4780	Roxby Downs M
4117	Unley C	4790	Wakefield Plains DC
4118	Victor Harbor DC	4750	Happy Valley DC
4119	Waikerie DC		

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Western Australia

LGA CODE	LOCAL GOVERNMENT AREA	LGA CODE	LOCAL GOVERNMENT AREA
5001	Albany S	5047	Exmouth S
5002	Albany T	5048	Fremantle C
5003	Armadale C	5049	Geraldton C
5004	Augusta-Margaret River S	5050	Gingin S
5005	Bassendean T	5705	Gnowangerup S
5006	Bayswater C	5052	Goomalling S
5007	Belmont C	5053	Gosnells C
5008	Beverley S	5054	Greenough S
5009	Boddington S	5055	Halls Creek S
5010	Boulder S	5056	Harvey S
5011	Boyup Brook S	5057	Irwin S
5012	Bridgetown- Greenbushes S	5710	Jerramungup S
5013	Brookton S	5058	Kalamunda S
5014	Broome S	5059	Kalgoorlie/Boulder C
5015	Broomehill S	5060	Katanning S
5016	Bruce Rock S	5061	Kellerberrin S
5017	Bunbury C	5062	Kent S
5018	Busselton S	5063	Kojonup S
5019	Canning C	5064	Kondinin S
5020	Capel S	5065	Koorda S
5021	Carnamah S	5066	Kulin S
5022	Carnarvon S	5067	Kwinana T
5023	Chapman Valley S	5068	Lake Grace S
5024	Chittering S	5069	Laverton S
5025	Claremont T	5070	Leonora S
5026	Cockburn C	5071	Mandurah T
5027	Collie S	5072	Manjimup S
5028	Coolgardie S	5073	Meekatharra S
5029	Coorow S	5074	Melville C
5030	Corrigin S	5075	Menzies S
5031	Cottesloe T	5076	Merredin S
5032	Cranbrook S	5077	Mingenew S
5033	Cuballing S	5078	Moora S
5034	Cue S	5079	Morawa S
5035	Cunderdin S	5080	Mosman Park T
5036	Dalwallinu S	5081	Mount Magnet S
5037	Dandaragan S	5082	Mount Marshall S
5038	Dardanup S	5083	Mukinbudin S
5039	Denmark S	5084	Mullewa S
5126	Derby-West Kimberley S	5085	Mundaring S
5040	Donnybrook-Balingup S	5086	Murchison S
5041	Dowerin S	5087	Murray S
5042	Dumbleyung S	5088	Nannup S
5043	Dundas S	5089	Narembeen S
5044	East Fremantle T	5090	Narrogin S
5045	East Pilbara S	5091	Narrogin T
5046	Esperance S	5092	Nedlands C
		5093	Northam S
		5094	Northam T
		5095	Northampton S

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Western Australia

LGA CODE	LOCAL GOVERNMENT AREA	LGA CODE	LOCAL GOVERNMENT AREA
5096	Nungarin S	5118	Trayning S
5097	Peppermint Grove S	5119	Upper Gascoyne S
5098	Perenjori S	5120	Victoria Plains S
5099	Perth C	5121	Wagin S
5100	Pingelly S	5122	Wandering S
5101	Plantagenet S	5123	Wanneroo C
5102	Port Hedland T	5124	Waroona S
5103	Quairading S	5125	West Arthur S
5104	Ravensthorpe S	5127	Ashburten S
5105	Rockingham C	5128	Westonia S
5106	Roebourne S	5129	Wickepin S
5107	Sandstone S	5130	Williams S
5108	Serpentine- Jarrahdale S	5131	Wiluna S
5109	Shark Bay S	5132	Wongan-Ballidu S
5110	South Perth C	5133	Woodanilling S
5111	Stirling C	5134	Wyalkatchem S
5112	Subiaco C	5135	Wyndham-East Kimberley S
5113	Swan S	5136	Yalgo S
5114	Tambellup S	5137	Yilgarn S
5115	Tammin S	5138	York S
5116	Three Springs S		
5117	Toodyay S		

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Tasmania

LGA CODE	LOCAL GOVERNMENT AREA	LGA CODE	LOCAL GOVERNMENT AREA
6001	Beaconsfield M	6026	Latrobe M
6002	Bothwell M	6027	Launceston C
6003	Brighton M	6029	Longford M
6004	Bruny M	6135	Lyell
6005	Burnie C	6030	New Norfolk M
6006	Campbell Town M	6031	Oatlands M
6007	Circular Head M	6032	Penguin M
6008	Clarence M	6033	Port Cygnet M
6009	Deloraine M	6034	Portland M
6010	Devonport M	6036	Richmond M
6011	Esperance M	6037	Ringarooma M
6012	Evandale M	6038	Ross M
6013	Fingal M	6040	Scottsdale M
6014	Flinders M	6041	Sorell M
6015	George Town M	6042	Spring Bay M
6016	Glamorgan M	6043	Strahan M
6017	Glenorchy C	6044	Tasman M
6019	Green Ponds M	6045	Ulverstone M
6020	Hamilton M	6046	Waratah M
6021	Hobart C	6047	Westbury M
6022	Huon M	6048	Wynyard M
6023	Kentish M	6049	Zeehan M
6024	Kingborough M		
6025	King Island M		

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Northern Territory

LGA CODE	LOCAL GOVERNMENT AREA	LGA CODE	LOCAL GOVERNMENT AREA
7001	Alice Springs M	7060	Palmerston Town
7020	Darwin C		Council
7040	Katherine M	7050	Litchfield Shire
7070	Tennant Creek M		Council
7030	Jabiru Town Council		

APPENDIX A - STANDARD STATEMENTS

The following statements 1 to 16 show the detailed information available on microfiche for each local government authority in Australia and for the State totals. A brief description of the statements is given in the section "Standard Output".

Also shown are the Standard Output Codes (SOC) used to tabulate the data cells in the standard statements. Data made available on magnetic tape is identified by means of these codes - see also Appendix B.

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STATEMENT 1 - POPULATION
30 JUNE 19 101

STATEMENT 2 - AREA (HECTARES)
30 JUNE 19 201

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STATEMENT 3 - PROPERTIES AND VALUATIONS

TYPE OF VALUATION	ALL RATEABLE PROPERTIES		YEAR OF VALUATION
	NUMBER	VALUATIONS USED IN CURRENT YR (\$'000)	
UNIMPROVED VALUE (UCV/UV)	301	401	501
SITE OR LAND VALUE (SV/LV)	302	402	502
NET ANNUAL VALUE (AAV/AV/NA/GRV)	303	403	503
CAPITAL VALUE(CV)	304	404	504
TOTAL	309		

DATE RUN

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STATEMENT 4 - ORDINARY SERVICES RATES ANALYSIS (\$'000)

	RATES (INCLUDING PENALTIES)
ARREARS AT BEGINNING OF YEAR	701
GROSS RATES LEVIED OR DEMANDED DUR. YR	702
LESS -	
DISCOUNTS	703
REMISSIONS ETC - PENSIONER RATES	704
- OTHER RATES	705
PLUS -	
GOVT SUBS RECD - PENSIONER RATES	706
- OTHER RATES	707
PENALTIES CHARGED ON OVERDUE RATES	708
TOTAL ACCRUED DURING YEAR	709
TOTAL RECEIVABLE	710
LESS CASH COLLECTIONS	711
ARREARS AT END OF YEAR	749

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STATEMENT 5 - ORDINARY SERVICES - REVENUE & LOAN RECEIPTS (\$'000)

SOURCE OF REVENUE

RATES (INCLUDING PENALTIES)	801
EX GRATIA RECEIPTS (NON-RATE PROPS)	802
BUILDING FEES, ETC	803
PARKING FINES	804
DOG REGISTRATION	805
OTHER FEES, LICENCES AND FINES	806
HOUSEHOLD GARBAGE CHARGES	807
OTHER CHARGES	808
INTEREST RECEIVED	809
REPAYMENT OF ADVANCES RECEIVED	810
SALE OF LAND & SECONDHAND FIXED ASSTS	811
TRANSFERS FROM TRADING ACTIVITIES	812
GOVT GRANTS - GENERAL PURPOSE	813
TOTAL UNTIED REVENUE	819
GOVT GRANTS - SPECIFIC - CAPITAL	821
- CURRENT	822
CONTRIBUTIONS AND DONATIONS RECEIVED REIMB	823
REIMB RECD - CONST. ROADS & BRIDGES	824
- MAINT. ROADS & BRIDGES	825
- OTHER	826
TOTAL TIED REVENUE	839
TOTAL REVENUE	849
SOURCE OF LOAN RECEIPTS	
COMMONWEALTH AND STATE GOVERNMENT	851
OTHER LENDERS	852
TOTAL LOAN RECEIPTS	859

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STATEMENT 6 - ORDINARY SERVICES REVENUE - SELECTED ITEMS CLASSIFIED BY PURPOSE (\$'000)

PURPOSE	CHARGES	CONTRIBUTIONS AND DONATIONS	REIMBURSE- MENTS	GOVERNMENT CAPITAL	SPECIFIC PURPOSE
					GRANTS CURRENT
GENERAL PUBLIC SERVICE	901	1001	1101	1201	1301
PUBLIC ORDER AND SAFETY					
FIRE PROTECTION	902	1002	1102	1202	1302
ANIMAL CONTROL	903	1003	1103	1203	1303
OTHER PUBLIC ORDER AND SAFETY	904	1004	1104	1204	1304
EDUCATION					
PRESCHOOLS	905	1005	1105	1205	1305
OTHER EDUCATION	906	1006	1106	1206	1306
HEALTH					
INFANTS AND MOTHERS	907	1007	1107	1207	1307
PREVENTIVE SERVICES	908	1008	1108	1208	1308
OTHER HEALTH	909	1009	1109	1209	1309
WELFARE					
FAMILIES AND CHILDREN	910	1010	1110	1210	1310
AGED AND DISABLED	911	1011	1111	1211	1311
OTHER WELFARE	912	1012	1112	1212	1312
HOUSING AND COMMUNITY AMENITIES					
HOUSING	913	1013	1113	1213	1313
SANITATION - HOUSEHOLD GARBAGE	914	1014	1114	1214	1314
- OTHER GARBAGE	915	1015	1115	1215	1315
SEWERAGE	916	1016	1116	1216	1316
URBAN STORMWATER DRAINAGE	917	1017	1117	1217	1317
OTHER PROTECTION OF THE ENVIRONMENT	918	1018	1118	1218	1318
STREET LIGHTING	928	1028	1128	1228	1328
COMMUNITY AND REGIONAL DEVELOPMENT	919	1019	1119	1219	1319
OTHER COMMUNITY AMENITIES	920	1020	1120	1220	1320
RECREATION AND CULTURE					
PUBLIC HALLS, CIVIC CENTRES	921	1021	1121	1221	1321
SWIMMING POOLS AND BEACHES	922	1022	1122	1222	1322
OTHER RECREATION AND SPORT	923	1023	1123	1223	1323
LIBRARIES	924	1024	1124	1224	1324
OTHER CULTURE	925	1025	1125	1225	1325
AGRICULTURE AND FORESTRY	932	1032	1132	1232	1332
BUILDING CONTROL	934	1034	1134	1234	1334
MINING AND MANUFACTURING	940	1040	1140	1240	1340

Statement 6 (Cont'd)

PURPOSE	CHARGES	CONTRIBUTIONS	REIMBURSE- MENTS	SPECIFIC PURPOSE	
		AND DONATIONS		GOVERNMENT CAPITAL	GRANTS CURRENT
TRANSPORT					
CONST. & MAINT. OF ROADS & BRIDGES	926	1026	1126	1226	1326
PARKING	929	1029	1129	1229	1329
ROAD PLANT PURCHASES, ETC	927	1027	1127	1227	1327
AERODROMES	930	1030	1130	1230	1330
OTHER TRANSPORT	931	1031	1131	1231	1331
OTHER ECONOMIC AFFAIRS					
TOURISM & AREA PROMOTION	933	1033	1133	1233	1333
SALEYARDS AND MARKETS	935	1035	1135	1235	1335
OTHER ECONOMIC AFFAIRS NEC	941	1041	1141	1241	1341
NATURAL DISASTER RELIEF	937	1037	1137	1237	1337
OTHER PURPOSES NEC	942	1042	1142	1242	1342
TOTAL	949	1049	1149	1249	1349

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STATEMENT 7 - ORDINARY SERVICES - PAYMENTS (\$'000)

	PAYMENTS FROM -		
	REVENUE	LOANS	TOTAL
PAYMENTS FOR GOODS, SERVICES AND LAND -			
CAPITAL - NEW FIXED ASSETS	1401	1501	1601
- LAND, SECONDHAND FIXED ASSTS	1402	1502	1602
CURRENT	1403	1503	1603
SUB-TOTAL	1404	1504	1604
DEBT CHARGES - INTEREST PAID	1405		1605
- DEBT REDEMPTION	1406		1606
GRANTS & LEVIES PAID TO GOVERNMENTS	1407	1507	1607
DONATIONS PAID	1408	1508	1608
ADVANCES PAID	1409	1509	1609
TRANSFERS TO TRADING ACTIVITIES	1410	1510	1610
TOTAL	1419	1519	1619

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STATEMENT 8 - ORDINARY SERVICES - PAYMENTS FOR GOODS, SERVICES AND LAND CLASSIFIED BY PURPOSE ('000)

PURPOSE	PAYMENTS FROM REVENUE				PAYMENTS FROM LOANS			
	CAPITAL		CAPITAL		CAPITAL		CAPITAL	
	NEW FIXED ASSETS	LAND & SEC FIXED ASST	CURRENT	TOTAL	NEW FIXED ASSETS	LAND & SEC FIXED ASST	CURRENT	TOTAL
GENERAL PUBLIC SERVICES	1701	1801	1901	2001	2101	2201	2301	2401
PUBLIC ORDER AND SAFETY								
FIRE PROTECTION	1702	1902	1802	2002	2102	2202	2302	2402
ANIMAL CONTROL	1703	1803	1903	2003	2103	2203	2303	2403
OTHER PUBLIC ORDER AND SAFETY	1704	1804	1904	2004	2104	2204	2304	2404
EDUCATION								
PRESCHOOLS	1705	1805	1905	2005	2105	2205	2305	2405
OTHER EDUCATION	1706	1806	1906	2006	2106	2206	2306	2406
HEALTH								
INFANTS AND MOTHERS	1707	1807	1907	2007	2107	2207	2307	2407
PREVENTIVE SERVICES	1708	1808	1908	2008	2108	2208	2308	2408
OTHER HEALTH	1709	1809	1909	2009	2109	2209	2309	2409
WELFARE								
FAMILIES AND CHILDREN	1710	1810	1910	2010	2110	2210	2310	2410
AGED AND DISABLED	1711	1811	1911	2011	2111	2211	2311	2411
OTHER WELFARE	1712	1812	1912	2012	2112	2212	2312	2412
HOUSING AND COMMUNITY AMENITIES								
"OUSING SANITATION	1713	1813	1913	2013	2113	2213	2313	2413
- HOUSEHOLD GARBAGE	1714	1814	1914	2014	2114	2214	2314	2414
- OTHER GARBAGE	1715	1815	1915	2015	2115	2215	2315	2415
SEWERAGE	1716	1816	1916	2016	2116	2216	2316	2416
URBAN STORMWATER DRAINAGE	1717	1817	1917	2017	2117	2217	2317	2417
OTHER PROTECTION OF THE ENVIRONMENT	1718	1818	1918	2018	2118	2218	2318	2418
STREET LIGHT: G	1728	1828	1928	2028	2128	2228	2328	2428
COMMUNITY AND REGIONAL DEVELOPMENT	1719	1819	1919	2019	2119	2219	2319	2419
OTHER COMMUNITY AMENITIES	1720	1820	1920	2020	2120	2220	2320	2420

Statement 8 (Cont'd)

PURPOSE	PAYMENTS FROM REVENUE					PAYMENTS FROM LOANS				
	CAPITAL					CAPITAL				
	NEW FIXED ASSETS	LAND & SEC FIXED ASST	CURRENT	TOTAL	NEW FIXED ASSETS	LAND & SEC FIXED ASST	CURRENT	TOTAL		
RECREATION AND CULTURE										
PUBLIC HALLS, CIVIC CENTRES	1721	1821	1921	2021	2121	2221	2321	2421		
SWIMMING POOLS AND BEACHES	1722	1822	1922	2022	2122	2222	2322	2422		
OTHER RECREATION AND SPORT	1723	1823	1923	2023	2123	2223	2323	2423		
LIBRARIES	1724	1824	1924	2024	2124	2224	2324	2424		
OTHER CULTURE	1725	1825	1925	2025	2125	2225	2325	2425		
AGRICULTURE AND FORESTRY	1732	1832	1932	2032	2132	2232	2332	2432		
BUILDING CONTROL	1734	1834	1934	2034	2134	2234	2334	2434		
MINING AND MANUFACTURING	1740	1840	1940	2040	2140	2240	2340	2440		
TRANSPORT										
CONST. & MAINT. OF ROADS & BRIDGES	1726	1826	1926	2026	2126	2226	2326	2426		
PARKING	1729	1829	1929	2029	2129	2229	2329	2429		
ROAD PLANT PURCHASES, ETC	1727	1827	1927	2027	2127	2227	2327	2427		
AERODROMES	1730	1830	1930	2030	2130	2230	2330	2430		
OTHER TRANSPORT	1731	1831	1931	2031	2131	2231	2331	2431		
OTHER ECONOMIC AFFAIRS										
TOURISM & AREA PROMOTION	1733	1833	1933	2033	2133	2233	2333	2433		
SALEYARDS AND MARKETS	1735	1835	1935	2035	2135	2235	2335	2435		
OTHER ECONOMIC AFFAIRS NEC	1741	1841	1941	2041	2141	2241	2341	2441		
NATURAL DISASTER RELIEF	1737	1837	1937	2037	2137	2237	2337	2437		
OTHER PURPOSES NEC	1742	1842	1942	2042	2142	2242	2342	2442		
TOTAL	1749	1849	1949	2049	2149	2249	2349	2449		

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STATEMENT 9 - PAYMENTS FROM UNTIED REVENUE (\$'000)

PURPOSE	PAYMENTS FROM REVENUE						TOTAL PAY- MENTS FROM REVENUE	
	ON GOODS		GRANTS AND LEVIES PAID TO GOVTS		ADVANCES TO PUBLIC			
	SERVICES AND LAND	DEBT CHARGE	DONATIONS PAID	TO PUBLIC	TO TRADING ACTIVITIES			
GENERAL PUBLIC SERVICES	2501	2601	2701	2801	2901	3001	3101	
PUBLIC ORDER AND SAFETY	2502	2602	2702	2802	2902	3002	3102	
EDUCATION	2503	2603	2703	2803	2903	3003	3103	
HEALTH	2504	2604	2704	2804	2904	3004	3104	
WELFARE	2505	2605	2705	2805	2905	3005	3105	
HOUSING AND COMMUNITY AMENITIES								
SANITATION - GARBAGE (ALL)	2506	2606	2706	2806	2906	3006	3106	
OTHER	2507	2607	2707	2807	2907	3007	3107	
RECREATION AND CULTURE								
LIBRARIES	2508	2608	2708	2808	2908	3008	3108	
OTHER	2509	2609	2709	2809	2909	3009	3109	
TRANSPORT								
ROADS & BRIDGES - CONSTRUCTION	2510	2610	2710	2810	2910	3010	3110	
- MAINTENANCE	2511	2611	2711	2811	2911	3011	3111	
ROAD PLANT PURCHASES, ETC	2512	2612	2712	2812	2912	3012	3112	
PARKING, AERODROMES & OTHER								
TRANSPORT	2515	2615	2715	2815	2915	3015	3115	
OTHER EC AFF (INC AG, MNG, & CONST)	2513	2613	2713	2813	2913	3013	3113	
OTHER PURPOSES								
(INCLUDING NATURAL DISASTER RELIEF)	2514	2614	2714	2814	2914	3014	3114	
TOTAL	2549	2649	2749	2849	2949	3049	3149	

Statement 9 (Cont'd)

	LESS TIED REVENUE			PAYMENTS FROM UNTIED REVENUE	
	SPECIFIC PURP GRANT RECEIVED	REIMBURSE MENTS RECEIVED	CONTRIB & DONATIONS RECEIVED	TOTAL TIED REVENUE	
GENERAL PUBLIC SERVICES	3201	3301	3401	3501	3601
PUBLIC ORDER AND SAFETY	3202	3302	3402	3502	3602
EDUCATION	3203	3303	3403	3503	3603
HEALTH	3204	3304	3404	3504	3604
WELFARE	3505	3305	3405	3505	3605
HOUSING AND COMMUNITY AMENITIES					
SANITATION - GARBAGE (ALL)	3206	3306	3406	3506	3606
OTHER	3207	3307	3407	3507	3607
RECREATION AND CULTURE					
LIBRARIES	3208	3308	3408	3508	3608
OTHER	3209	3309	3409	3509	3609
TRANSPORT					
ROADS & BRIDGES - CONSTRUCTION	3210	3310	3410	3510	3610
- MAINTENANCE	3211	3311	3411	3511	3611
ROAD PLANT PURCHASES, ETC	3212	3312	3412	3512	3612
PARKING, AERODROMES & OTHER					
TRANSPORT	3215	3315	3415	3515	3615
OTHER EC AFF (INC AG, MNG, MFG & CONST)	3213	3313	3413	3513	3613
OTHER PURPOSES (INCLUDING NATURAL DISASTER RELIEF)	3214	3314	3414	3514	3614
TOTAL	3249	3349	3449	3549	3649

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STATEMENT 10 - TRADING ACTIVITIES - CURRENT TRANSACTIONS (\$'000)

INCOME AND PAYMENTS

	TRADING ACTIVITY						TOTAL
	GAS	ELECT- RICITY	WATER SUPPLY	SEWERAGE	ABATTOIRS	OTHER	
INCOME							
RATES (INCLUDING PENALTIES)	3701	3801	3901	4001	4101	4301	4401
SALES AND CHARGES	3702	3802	3902	4002	4102	4302	4402
TOTAL TRADING INCOME	3703	3803	3903	4003	4103	4303	4403
INTEREST RECEIVED	3704	3804	3904	4004	4104	4304	4404
GOVERNMENT GRANTS - CURRENT	3705	3805	3905	4005	4105	4305	4405
TRANSFER FROM ORDINARY SERVICES	3706	3806	3906	4006	4106	4306	4406
TOTAL INCOME	3709	3809	3909	4009	4109	4309	4409
CURRENT PAYMENTS							
PURCHASE OF GOODS AND SERVICES	3710	3810	3910	4010	4110	4310	4410
DEPRECIATION	3712	3812	3912	4012	4112	4312	4412
TRADING WORKING EXPENSES	3713	3813	3913	4013	4113	4313	4413
INTEREST PAID	3714	3814	3914	4014	4114	4314	4414
TRANSFERS TO ORDINARY SERVICES	3715	3815	3915	4015	4115	4315	4415
GRANTS AND LEVIES PAID TO GOVERNMENTS	3716	3816	3916	4016	4116	4316	4416
TOTAL CURRENT PAYMENTS	3719	3819	3919	4019	4119	4319	4419
SURPLUS OR DEFICIT (-)	3729	3829	3929	4029	4129	4329	4429

STATEMENT 11 - TRADING ACTIVITIES - CAPITAL TRANSACTIONS (\$'000)

SOURCE AND USE OF FUNDS	TRADING ACTIVITY						TOTAL
	ELECT-	WATER	SEWERAGE	ABATTOIRS	OTHER		
SOURCE	GAS	RICITY	SUPPLY				
LOAN RECEIPTS - COMMONWEALTH & STATE	4501	4601	4701	4801	4901	5001	5101
- OTHER LENDERS	4502	4602	4702	4802	4902	5002	5102
GOVERNMENT GRANTS - CAPITAL	4503	4603	4703	4803	4903	5003	5103
DEPRECIATION ALLOWANCES	4504	4604	4704	4804	4904	5004	5104
CONTRIB. AND DONATIONS RECEIVED	4505	4605	4705	4805	4905	5005	5105
REIMBURSEMENTS RECEIVED	4506	4606	4706	4806	4906	5006	5106
REPAYMENT OF ADVANCES RECEIVED	4507	4607	4707	4807	4907	5007	5107
SALE OF LAND, SECONDHAND FIXED ASSETS	4508	4608	4708	4808	4908	5008	5108
OTHER (SURPLUS ON CURRENT AC, ETC)	4509	4609	4709	4809	4909	5009	5109
USE							
EXPENDITURE ON NEW FIXED ASSETS	4521	4621	4721	4821	4921	5021	5121
PURCH. LAND, SECONDHAND FIXED ASSETS	4522	4622	4722	4822	4922	5022	5122
INCREASE IN STOCKS	4523	4623	4723	4823	4923	5023	5123
DEBT REDEMPTION	4524	4624	4724	4824	4924	5024	5124
ADVANCES PAID	4525	4625	4725	4825	4925	5025	5125
TOTAL USE OF FUNDS	4529	4629	4729	4829	4929	5029	5129

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STATEMENT 12 - INTEREST (ALL PURPOSES) (\$'000)

INTEREST PAID

COMMONWEALTH GOVERNMENT	5201
STATE GOVERNMENT	5202
PUBLIC SUBSCRIPTION LOANS	5203
FINANCIAL INSTITUTIONS	5204
BANKS OVERDRAFT	5205
OTHER	5206
TOTAL INTEREST PAID	5209

INTEREST RECEIVED

COMM. GOVT STOCKS AND BONDS	5211
SECURITIES OF STATE GOVT AUTHORITIES	5212
SECURITIES OF LOCAL GOVT AUTHORITIES	5213
BANKS	5214
OTHER (INCL SHORT TERM MONEY MARKET)	5215
TOTAL INTEREST RECEIVED	5219

STATEMENT 13 - LONG TERM DEBT (\$'000)

SOURCE AND PURPOSE	NEW DEBTS DURING YEAR	DEBT REDEMPTION DURING YEAR		BALANCE AT END OF YEAR
		FROM REVENUE	FROM SINK- ING FUNDS	
SOURCE (ALL PURPOSES)				
LOANS -				
COMMONWEALTH GOVERNMENT	5301	5401	5501	5601
STATE GOVERNMENT	5302	5402	5502	5602
PUBLIC SUBSCRIPTION	5303	5403	5503	5603
FINANCIAL INSTITUTIONS	5304	5404	5504	5604
OTHER	5305	5405	5505	5605
OTHER LONG TERM DEBT	5306	5406	5506	5606
TOTAL LONG TERM DEBT	5309	5409	5509	5609
PURPOSE (ALL SOURCES)				
ORDINARY SERVICES	5310	5410	5510	5610
GAS	5311	5411	5511	5611
ELECTRICITY	5312	5412	5512	5612
WATER SUPPLY	5313	5413	5513	5613
SEWERAGE	5314	5414	5514	5614
ABATTOIRS	5315	5415	5515	5615
OTHER	5316	5416	5516	5616
TOTAL LONG TERM DEBT	5319	5419	5519	5619

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STATEMENT 14 - FINANCIAL INVESTMENTS AND BANK BALANCES (\$'000)

	BALANCE AT END OF YEAR
FINANCIAL INVESTMENTS	
COMM. GOVT STOCKS AND BONDS	5701
SECURITIES OF STATE GOVT AUTHORITIES	5702
SECURITIES OF LOCAL GOVT AUTHORITIES	5703
DEPOSITS IN SHORT TERM MONEY MARKET	5704
ADVANCES TO PUBLIC	5705
OTHER INVESTMENTS	5706
SUB-TOTAL	5709
BANK BALANCES	
FIXED DEPOSITS	5710
CASH ON HAND AND AT BANK	5711
OVERDRAFT (-)	5712
SUB-TOTAL	5713
TOTAL	5714
SINKING FUND COMPONENT OF TOTAL	5714

STATEMENT 15 - ROADS (KILOMETRES)

TYPE OF ROAD AT END OF YEAR	LENGTH
SEALED	5801
FORMED AND SURFACED	5802
FORMED ONLY	5803
UNFORMED	5804
TOTAL	5805

STATEMENT 16 - PLANT HIRE - INCOME AND PAYMENTS (\$'000)

INCOME	
CHARGES	4202
TRANSFERS FROM ORDINARY SERVICES	4206
PAYMENTS	
RUNNING EXPENSES	4213
DEPRECIATION	4212
TRANSFERS TO ORDINARY SERVICES	4215
SURPLUS OR DEFICIT (-)	4229

APPENDIX B: TECHNICAL DESCRIPTION OF THE FILE

1 DATA STRUCTURE

The SLGFS data magnetic tape file consists of unit records, each of which contains a value associated with a Standard Output Code (SOC) (see Appendix A) within a local government authority (LGA). The records are sorted in ascending order of SOC within ascending order of LGA, within ascending order of State/Territory. State totals (LGA code 999) are supplied on the tape.

In addition, each record contains fields for record length (currently fixed at 41 characters) and year to which the data relates.

2 RECORD DESCRIPTION

The size, type and location of the components of each record are described in two ways below:

a COBOL Data Division Entry:

01	STANDARD-OUTPUT-RECORD.	
03	RECORD-LENGTH	PIC 9 (04).
03	COLLECTION-PERIOD	PIC 9 (04).
03	STATE-CODE	PIC 9 (01).
03	STANDARD-AREA-CODE	PIC 9 (08).
03	LOCAL-GOVERNMENT-IDENT	PIC 9 (04).
03	STANDARD-CP-CODE	PIC 9 (04).
03	SIGN-INDICATOR	PIC X (01).
03	ITEM-VALUE	PIC 9 (15).

b Logical Record Layout:

Item Name	From	To	Item Size Char	Alpha /Numeric	Justify	Fill
Record Length	1	4	4	N	right	zero
Collection Period	5	8	4	N	right	zero
State Code	9	9	1	N	right	zero
Standard Area Code	10		8	N	right	zero
Local Government Identifier	18	21	4	N	right	zero
Standard OP Code	22	25	4	N	right	zero
Sign Indicator	26	26	1	A	right	zero
Item Value	27	41	15	N	right	zero

Note:

i The variable ITEM-VALUE contains the absolute value of the item. That is, for both negative and non-negative items, the value will be represented in the same manner - a numeric field. For negative items, the SIGN-INDICATOR field will contain a minus sign (-) and for non-negative items it will be blank.

ii The variable COLLECTION-PERIOD will represent the different reference periods of the States thus:

Year ended 30 June 1980, 1981,..... (QLD, SA, WA,)
 TAS, NT)
 Year ended 31 December 1979, 1980,..... (NSW)) = 80, 81,....
 Year ended 30 September 1980, 1981,..... (VIC))

iii State codes are NSW = 1
 VIC = 2
 QLD = 3
 SA = 4
 WA = 5
 TAS = 6
 NT = 7

iv Values for other variables are contained in Appendix A and section "Local Authority Codes and Boundary Changes".

3 MAGNETIC TAPE FORMATS

All data on magnetic tape will be supplied from the Canberra Office of the ABS and encoded by a FACOM M382 computer. All tapes are to be of standard dimensions (730m x 12.7mm) and use 9 tracks.

a Tape Labelling Conventions

Three labelling options are available:

- i FACOM Standard Label (same as IBM standard label). A label block consists of an 80 character EBCDIC coded fixed format record prefixed as for Australian Standard Labels but with some fields containing different information. However, the contents of the main fields are the same as for ANSI X3.27 labels. For a complete description see Appendix D.
- ii Australian Standard Label (ANSI X3.27-1978 and AS 1068-1971). A label block consists of an 80 character ASCII coded fixed format record prefixed by the characters VOL1, HDR or EOF. For a complete description see Appendix D.
- iii Unlabelled.

Note: All data files labelled and unlabelled will be encoded using either ASCII or EBCDIC Code Sets and will be blocked. The last file of data will be terminated by two consecutive tape marks. Although the ABS can supply unlabelled tapes from the M382 computer, the practice is strongly discouraged.

b Recording Densities

There is only one recording density available, and that is phase encoded 63 RPmm (1600 BPI).

c Code Sets

Two code sets are available.

- i ASCII Code Set (AS1776-1975) which requires a minimum of 7 bits for representation. ABS always writes this code in 8-bit representation with the high order bit set to zero. This code cannot be represented on tapes with FACOM standard labels.
- ii EBCDIC Code Set. ABS always writes this code in 8-bit representation. This code will not be represented on tapes with ANSI labels.

d Block Size

The block size is 2009 characters and is not a user option.

e Initialising Arrangement for Magnetic Tapes

All tapes will be initialised by the ABS under its Tape Management System (TMS). Labelled tapes will be allocated VSN(s) by the ABS and hardcopy of the label details will be supplied to the users.

ABS 'For Sale' tapes - These are available in labelled or unlabelled form. All tapes will be initialised by ABS prior to copying data.

f Summary of Copying Options

Acceptable combinations of copying options are summarised in the following table:

AUSTRALIAN BUREAU OF STATISTICS

SUMMARY OF COPYING OPTIONS FOR MAGNETIC TAPES(a)

LABELLING			DENSITY		CODE SET	
ANSI/ ASCII (b)	'Standard'/ EBCDIC (c)	No Label	Labelled by ABS	63 RP/mm (1600 BPI) (phase encoded)	ASCII	EBCDIC
*	(d)	*	*	*	*	*
*	*	*	*	*	*	*
*	*	*	*	*	*	*
*	*	*	*	*	*	*
ABS Preferred Combination	*	*	*	*	*	*

a All magnetic tapes will be 730m x 12.7mm recorded by the FACOM M382 computer on 9 track.

b Australian Standard Labels (AS 1068): code set (AS 1776) with data restricted to numeric and uppercase alphabetic characters.

c IBM Standard Labels: EBCDIC code set, with data restricted to numeric and uppercase alphabetic characters.

d The asterisks(*) indicate compatible options.

4 HOW TO ORDER

Attached to this paper is an order form for all the magnetic tape files. Please submit your order only on these forms (See Appendix C).

APPENDIX C

ORDERING THE DATA

Three Standard packages are available.

Package A

A copy of the standardised local government finance unit data records for each LGA and State totals contained on a new magnetic tape supplied by ABS; and

- A copy of the User Manual.

Package B

A microfiche copy of all standardised local government finance STATEMENTS for each LGA

- For all States and the NT.
- For a selection of States and the NT.
- A copy of the User Manual.

Package C

SLGFS is available on CD-ROM. The price of this package is \$2000. A 25 percent discount 'applies' if the customer has previously purchased CDATA86.

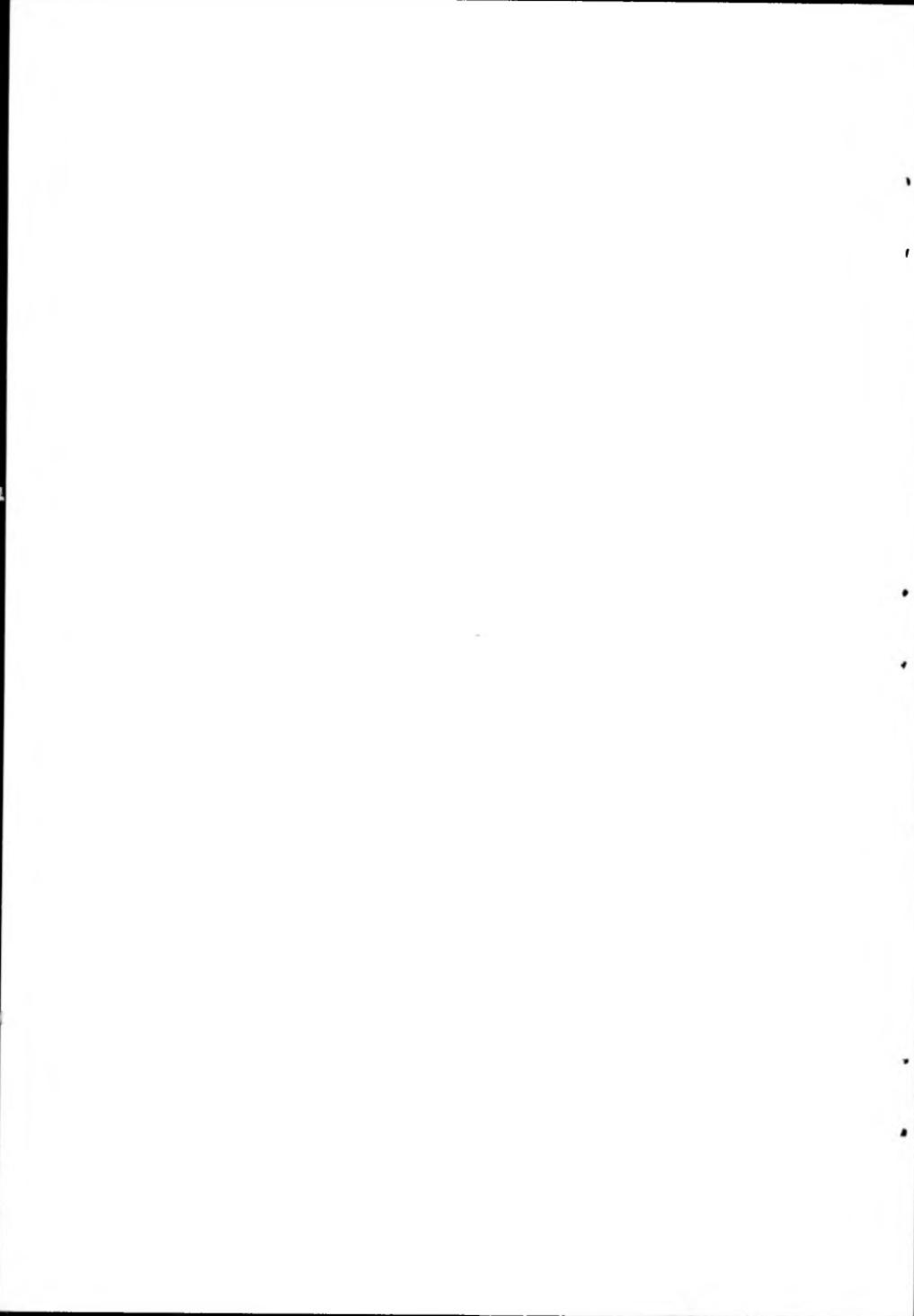
A guide to completing magnetic tape order forms.

a This form must be used for ordering magnetic tape files and should be completed by a person with technical knowledge of the computer system to be used to process the file.

b Please ensure that the name of your organisation and the date of your request are the same on both forms.

c The number of reels of magnetic tape you need will vary according to the particular files ordered and the copying options selected.

The cost of copying your magnetic tapes varies according to content. Package A data reels cost \$350.00 a reel, Package B costs \$120.00 per set of fiche. The price of Package C is \$2000. A 25 per cent discount 'applies' if the customer has previously purchased CDATA86.



STANDARDISED LOCAL GOVERNMENT FINANCE STATISTICS (SLGFS)
(ABS Catalogue No. 1212.0)
ORDER FORM

To: The Collector of Public Monies
 Publishing and Electronic Dissemination Section (3A508)
 Australian Bureau of Statistics
 P.O. Box 10
 BELCONNEN ACT 2616

Office Use Only
 Customer No. _____

1. This service is available as a magnetic tape, as microfiche or on CD-ROM only. Charges are as at January 1989, and are subject to change. Prices include surface mail within Australia. Airmail rates for 1989 are an additional \$16.00 per order.

2. Declaration of User Class

Copyright in the data released by the ABS is in the Commonwealth of Australia. Prior to accepting your request for data we must first establish whether, in addition to the normal price, a licence fee is to be charged in lieu of royalties for the commercial use of the data.

The term 'secondary provider' applies to any person or organisation obtaining data on magnetic tape and then providing a product where the major component is ABS statistical data to a third party for a fee. Persons or organisations preparing consultancy or research reports that rely on ABS data would not be regarded as secondary providers if the research and analysis was the major component of the reports.

If you consider that the term 'secondary provider' applies to you or your organisation, please complete Section B. Otherwise, complete Section A.

Section A

I wish to purchase (Please write number of copies in appropriate spaces)

Separate States are not available for 1979-80.

Annual Subscription	QUANTITY	COST
---------------------	----------	------

Package A Magnetic Tape @ \$350.00

(i) All States and N.T.	.....	.....
(ii) New South Wales	.....	.....
(iii) Victoria	.....	.....
(iv) Queensland	.....	.....
(v) South Australia	.....	.....
(vi) Western Australia	.....	.....
(vii) Tasmania	.....	.....
(viii) Northern Territory	.....	.....

TOTAL.....

Package B Microfiche

(i) All States and N.T.	\$120.00	.....	.....
(ii) New South Wales	\$30.00	.....	.....
(iii) Victoria	\$30.00	.....	.....
(iv) Queensland	\$20.00	.....	.....
(v) South Australia	\$20.00	.....	.....
(vi) Western Australia	\$20.00	.....	.....
(vii) Tasmania	\$10.00	.....	.....
(viii) Northern Territory	\$5.00	.....	.....

TOTAL.....

Package C

SLGFS is available on CD-ROM. The price of this package is \$2,000. A 25 per cent discount 'applies' if the customer has previously purchased CDATA86.

I wish to purchase SLGFS data or CD-ROM

Year

Cost

Section B

Now I,
(Full name and designation)

in the
(Name of Department or Organisation)

Herby consider that I/the Department/the Organisation, fit/s into the category of 'secondary provider' as defined above. As such, I understand that I/the Department/the Organisation am/is subject to a licence fee of five times the listed price for the use of ABS products and services, in lieu of royalties. Furthermore, I/the Department/the Organisation undertake/s not to provide ABS data in any form to any other secondary provider.

Dated this day of 19

Signature.....

Name of Signatory

Designation of Signatory

Transfer the total amount for magnetic tape purchase from Section A and multiply by five:

Total from Section A (magnetic tape) _____ x5 _____

x 5 (secondary provider fee) _____

New Total _____

Please make cheque payable for this amount.

3. I wish to receive initially (please tick one box)

The latest available release of the data

The next release of the data when available

4. If you have requested SLGFS data on magnetic tape (Package A) then tick the appropriate box. It is strongly recommended that you consult an appropriate technical person in your organisation before completing this section.

I will accept standard tape characteristics:

- A: 9-track, phase encoded, 63 RPmm, ASCII code-set, ANSI label
- B: 9-track, phase encoded, 63 RPmm, EBCDIC code-set, FACOM label
- C: 9-track, phase encoded, 63 RPmm, ASCII code-set, unlabelled
- D: 9-track, phase encoded, 63 RPmm, EBCDIC code-set, unlabelled

5. I/we agree to the following conditions of sale.

Payment must accompany this order form.

While the utmost care will be taken in preparing and handling each tape, deterioration may occur between the time of copying and receipt of the tape by you. Accordingly, if the tape is unreadable on receipt and this is reported to the ABS within 20 working days of its dispatch it will be recopied free of charge. As an added precaution you are advised to make at least one security copy of the tape on receipt.

My crossed cheque (no.) for \$ payable to the Collector of Public Monies, is attached. (Note: orders will not be processed until cheque is received)

If you prefer to pay by credit card, complete the following (Block letters please):

BANKCARD

MASTERCARD

VISA

for \$.....

CARD NUMBER: [REDACTED]

NAME ON CARD.....

EXPIRY DATE..... SIGNATURE.....

TELEPHONE..... DATE.....

Please send the package(s) to; (Block letters please)

Name _____

Organisation

Address

Or, in the case of magnetic tapes, the package will be collected by:

Name _____ Telephone _____

In case of queries about my order please contact:

Name _____ Telephone _____

Position in organisation

The address for enquiries is:

SLGFS Contact Officer/Microform Control Unit
Publishing and Electronic Dissemination Section
Australian Bureau of Statistics
P.O. Box 10
Belconnen A.C.T. 2616

Phone (062) 525187
Facsimile (062) 516009

WARRANTY AND DISCLAIMER1 COPYRIGHT OF ABS PROPRIETARY PRODUCTS

- (a) The Customer acknowledges that ABS proprietary products are special, valuable and unique products in which the Commonwealth holds the copyright. The Customer agrees not to disclose to any third party any information, including specifications, drawings, designs, know-how, or details of software (whether of a commercial or technical nature) in the products, without the prior written consent of the Commonwealth or payment of a secondary provider licence fee.
- (b) In respect of any data in computer readable form or software comprising the products, the Commonwealth authorises the Customer to use the said data or software on a non-transferable and non-exclusive basis and to copy any such data or software only for back-up purposes.
- (c) Nothing in these conditions should prevent the Customer from quoting statistical data contained in the products, providing that the ABS is acknowledged as the source of the data.

2 WARRANTY

Except as provided in Clause 3 -

- (a) No conditions or warranties, either express or implied, are given or offered for the proprietary products sold pursuant to the Customer's orders nor does the Commonwealth warrant the suitability of these products for any purpose. The Commonwealth shall not be liable for any damage, injury or loss arising or resulting

directly or indirectly from the Customer's use of any of these products.

- (b) Neither the Commonwealth or the ABS nor their servants or agents shall be liable to the Customer for any loss or damage arising or resulting directly or indirectly from any statement, information or advice made or given, whether negligently or otherwise, in relation to any of the products, its compilation or production, or the use to which it is intended to be put, and without limiting the generality of the foregoing, any liability for faulty material or inaccuracies in the basic data or the physical condition of the product is expressly negated.

3 LIMITATION OF LIABILITY OF THE COMMONWEALTH

The liability of the Commonwealth in respect of any damage, injury or loss suffered by the use of any of the proprietary products shall be limited to:

- (a) the replacement of the product or the supply of an equivalent product; or
- (b) an amount not exceeding \$100 for any claim arising out of or in connection with the relationship established by this agreement.

APPLICABLE LAW

This Agreement shall be construed in accordance with the law of the Australian Capital Territory and the parties submit to the jurisdiction of the courts of that Territory.

Office use only

Customer No.

Date Received

Date Dispatched

Tape Nos.

Collector of Public Monies

Invoice No received / / Receipt No

Signature

APPENDIX D

MAGNETIC TAPE VOLUME AND DATA SET LABELS

Section A—FACOM Standard Labels (same as IBM)

Each label is one 80-byte record containing various attributes of the data set or reel. EBCDIC code is used.

There are five kinds of labels, as shown in Fig. A.1.

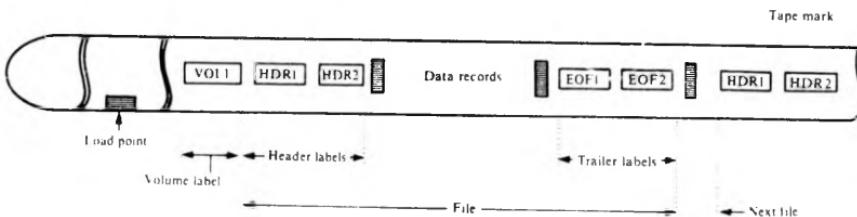


Figure A.1 FACOM standard labels (same as IBM)

Volume label—

The volume label exists as the first block on each reel. This label contains the volume serial number (VSN), owner name, and other data pertinent to this reel. A volume label is characterized by its first four characters: VOL1.

Header labels—

Two header labels are written at the front of each file: header label 1 (HDR1) and header label 2 (HDR2). The former contains an identification of this file, the latter contains various attributes.

Trailer labels—

Two trailer labels are written at the end of each file: trailer label 1 (EOF1) and trailer label 2 (EOF2). As can be seen from Fig. A.1, header and trailer labels are paired for each file on the volume. Trailer labels are quite similar to header labels, since reel processing does not always start from the front of a file, e.g. when reading backwards.

Standard volume label format:

Refer to Fig. A.2

- 1 *Label name:* Indicates that the label is a volume label; always 'VOL'.
- 2 *Label number:* This is the sequence number of the volume label. There is only one volume label for a standard label reel, hence, its sequence number is always '1'.
- 3 *Volume serial number (VSN):* One to six EBCDIC characters. Used to cite a specific volume. Externally readable label on the reel should agree with this serial number for operating convenience.
- 4 *Owner name:* Arbitrary identifier of up to ten EBCDIC characters.

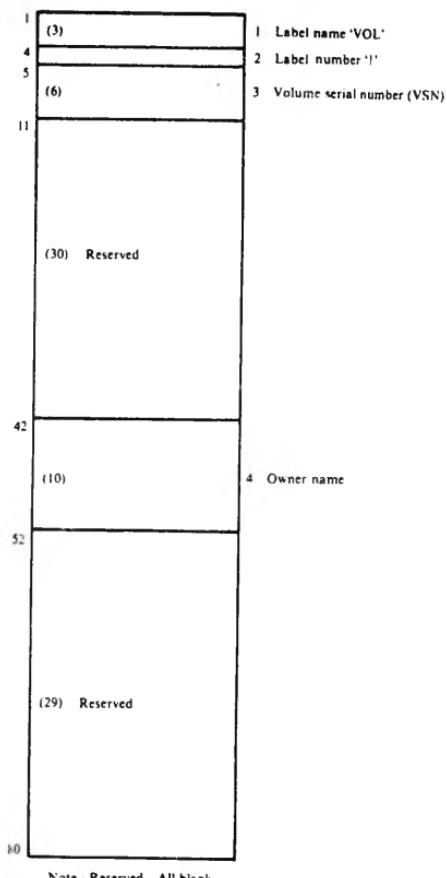


Figure A.2 Standard volume label

Standard format for the first header and trailer labels for a file:
 Refer to Fig. A.3.

1 *Label name*: There are the following two kinds of label names:

'HDR' Header label
 'EOF' Trailer label (end of data set).

2 *Label number*: Sequence number of this label; always '1' in this case.

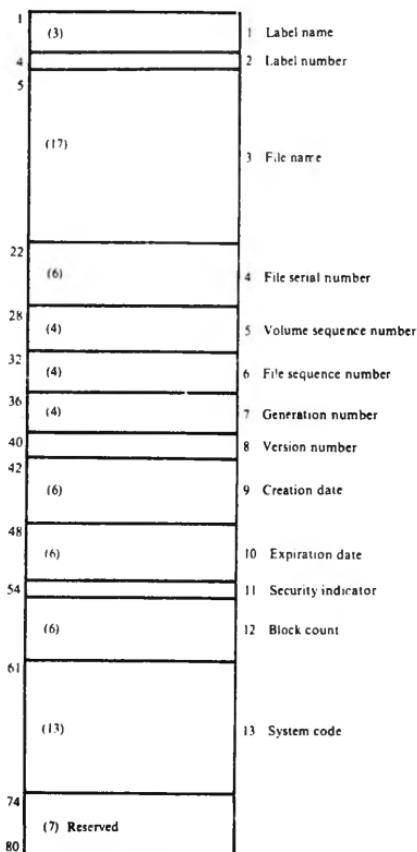


Figure A.3 First standard header or trailer label for a file

3 *File name*: Seventeen character left justified data set name. When less than seventeen characters, padded on right with blanks.

4 *File serial number*: Serial number of first volume on which this data exists.

5 *Volume sequence number*: Sequence number for a data set on one or more volumes. Volume sequence number is always '0001' for a single volume.

6 *File sequence number*: Relative position of each data set on the volume ranges through (0001-9999). This is relative to the first volume.

7 *Generation number*: Blank

8 *Version number*: Blank

9 *Creation date*: Indicates year and day the data set was created:

byyddd	b	Blank
yy		Last two digits of the calendar year (00-99)
ddd		Day in the year (001-366)

10 *Expiration date*: Indicates year and date until which the data set is protected from deletion. Same format as the creation date. Field is character '0' if not specified, and the protection interval is null.

11 *Security indicator*: Set to '0' (unprotected).

12 *Block count*: Total number of data blocks in the data set. Stored in the trailer label (EOF1 or EOVI); always '0' in the header label (HDR1).

13 *System code*: Identifier for system that created the data set. Always 'FACOM OSIV/F4'(13 bytes) for reels created on this operating system.

Standard format for the second header and trailer labels for a file:

Refer to Fig. A.4.

1 *Label name*:

'HDR'	Header label
'EOF'	Trailer label (end of data set)

2 *Label number*: Sequence number of this label; always '2' in this case.

3 *Record format*:

F	Fixed length
V	Variable length
U	Undefined length

4 *Block length*:

F format	Block length (integer multiple of record length)
V format	Maximum block length (including BDW)
U format	Maximum block length

5 *Record length*:

F format	Logical record length
V format	Maximum logical record length (including RDW)
U format	Always '0'

6 *Recording density*:

3 1600 (9 track)

7 *Volume status*:

0 First (or only) volume for this data set

Section B—ANSI Labels

ANSI labels have basically the same format as FACOM standard labels. There are some differences in positions of fields in VOL1 and HDR1. HDR3 and subsequent header labels are not used. All ANSI labels and data are recorded in ASCII code at a recording density of 1600.

ANSI volume label format:

Refer to Fig. A.5.

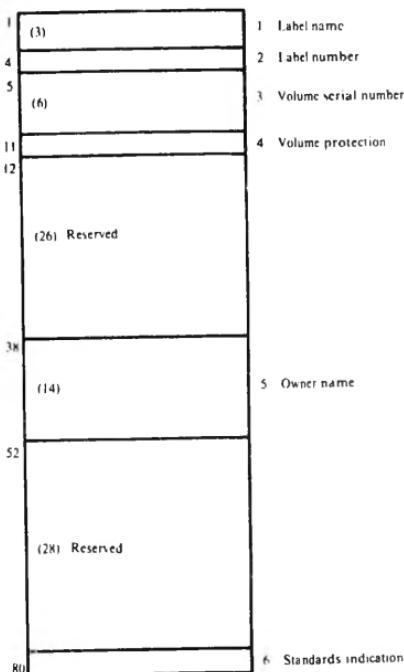


Figure A.5 ANSI volume label

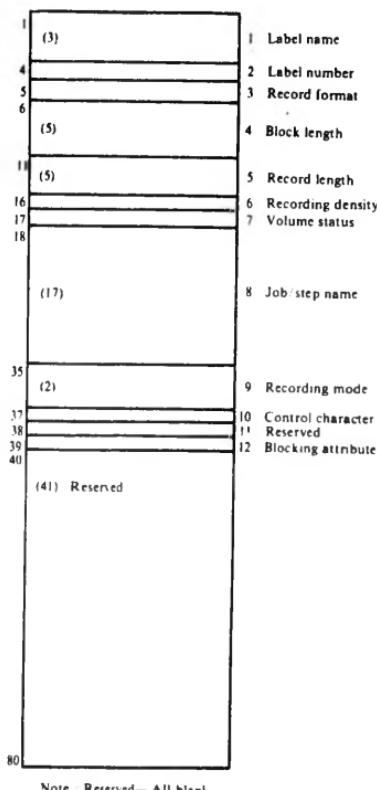


Figure A 4 Second standard header or trailer label for a file

8 *Job and step names:* Job name (eight characters) and step name (eight characters) delimited by '/' when the data set was created.

9 *Recording mode:* Blank

10 *Control character:*

- A ANSI control characters
- C FACOM control characters
- M Machine control characters
- blank No control characters

11 *Unused field (blanks):*

12 *Blocking attribute:*

- B Blocked records
- S Spanned records
- R Blocked spanned records
- blank Unblocked unspanned records

ANSI format for the first header and trailer labels for a file:

Refer to Fig. A.6. The contents of the fields (1)-(13) in Fig. A.6. are the same as those of the FACOM standard label (Fig. A.3) except for field (11), 'Security indicator'.

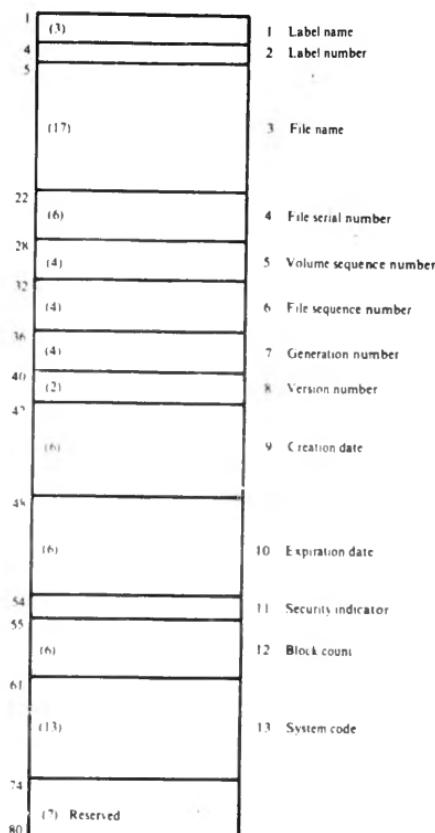


Figure A.6 First ANSI header and trailer label for a data set

11. **Security indicator:** Blank

ANSI format for the second header and trailer labels for a file: Same as FACOM standard labels.

Other labels: File labels 3-9 (HDR3-HDR9, EOF3-EOF9) are not created by ABS.

- 1 *Label name*: Indicates that the label is a volume label. Always 'VOL'.
- 2 *Label number*: Sequence number of the volume label. There is only one volume label for an ANSI standard-label reel; hence, its sequence number is always '1'.
- 3 *Volume serial number*: One to six ANSI characters. Used to cite a specific volume.
- 4 *Volume protection*: This field is an ANSI 'space' character.
- 5 *Owner name*: Arbitrary name of at most 14 ANSI characters. This field is left blank if no owner name was specified when the file was created.
- 6 *Standards indication*: This field is set to '1'.



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